

By Mr. J. I. NOLAN: Petition of the Jewelers' Board of Trade of the Pacific Coast, San Francisco, Cal., against any reduction in the tariff on diamonds, etc.; to the Committee on Ways and Means.

By Mr. ROBERTS of Nevada: Petition of sundry citizens of Nevada, against mutual life insurance funds in the income-tax bill; to the Committee on Ways and Means.

By Mr. STEPHENS of California: Petitions of I. B. Walton and 26 other citizens of Los Angeles, Norwalk, Downey, Astasia, Cudahy, and Garden City, Cal., against placing sugar on the free list; to the Committee on Ways and Means.

Also, petitions of sundry citizens of California, against mutual life insurance funds in the income-tax bill; to the Committee on Ways and Means.

Also, petition of the Retail Dry Goods Merchants' Association, of Los Angeles, Cal., against Schedule N of the tariff bill, relative to importation of wild-bird plumage; to the Committee on Ways and Means.

By Mr. WALLIN: Petition of Delos Abel, Schenectady, N. Y., protesting against including mutual life insurance companies in the income-tax bill; to the Committee on Ways and Means.

SENATE.

FRIDAY, May 9, 1913.

The Senate met at 2 o'clock p. m.

Prayer by the Chaplain, Rev. Forrest J. Prettyman, D. D.

The Journal of the proceedings of Wednesday last was read and approved.

PETITIONS AND MEMORIALS.

Mr. NELSON presented a petition of sundry citizens of Minneapolis, Minn., praying that mutual life insurance companies be exempted from the operation of the income-tax clause of the pending tariff bill, which was referred to the Committee on Finance.

He also presented a resolution adopted by the City Council of Minneapolis, Minn., favoring the establishment of a Federal telegraph and telephone system, which was referred to the Committee on Interstate Commerce.

Mr. NORRIS presented a petition of sundry citizens of Scribner, Nebr., praying for a reduction in the tariff on sugar, which was referred to the Committee on Finance.

Mr. LODGE presented the memorial of Haman Von Hall and 44 other citizens of Boston, Mass., remonstrating against the admission free of duty of cigars from the Philippine Islands, which was referred to the Committee on Finance.

Mr. GALLINGER presented petitions of Frank B. Sawyer, of Keene, N. H.; James M. George, of Grasmere, N. H.; Massillon W. Angier, of Concord, N. H.; G. Wardwell, of Keene, N. H.; Herman C. Weymouth, of Laconia, N. H.; Lloyd E. Maxfield, of Pittsfield, N. H.; James E. Kress, of Johnstown, Pa.; Alfred D. Warren and Frank D. Lackey, of Wilmington, Del.; W. B. McCarthy and C. H. Miller, of Huntingdon, Pa.; Charles F. Van Horn, Alexander W. Dannenbaum, W. C. Pope, J. Howard Wilson, F. L. Degener, jr., J. Blair Kennerly, and Emmett O'Neil, of Philadelphia, Pa.; B. F. Lockwood, F. B. Ray, W. C. Lusk, and B. M. Banton, of Yankton, S. Dak.; Leonard L. Barrett, of Fort Warren, Mass.; Robert Snyder, of Narberth, Pa.; Harry Brown, H. C. Chisolm, and Samuel I. Spyker, of Huntingdon, Pa.; S. Pemberton Hutchinson, of Philadelphia, Pa.; and George C. Jewell and Percy Elmer Jewell, policyholders in the Mutual Life Insurance Co. of New York, praying for the exemption of mutual life insurance companies from the operation of the income-tax clause in the pending tariff bill, which were referred to the Committee on Finance.

He also presented a petition of the Linnæan Society of New York, praying for the adoption of the clause in the pending tariff bill relating to the importation of aigrettes and feathers, etc., which was referred to the Committee on Finance.

Mr. JOHNSON of Maine presented memorials of Local Union No. 27, International Brotherhood of Pulp, Sulphite, and Paper Mill Workers, of Woodland; of Local Union No. 12, International Brotherhood of Pulp, Sulphite, and Paper Mill Workers, of Millinocket; of Androscoggin Local Union No. 15, International Brotherhood of Paper Makers, of Lisbon Falls; Local Union No. 146, International Brotherhood of Paper Makers, of Woodland; and of sundry citizens of Sherman, Limestone, and Madison, all in the State of Maine, remonstrating against a reduction in the duty on print paper and pulp, which were referred to the Committee on Finance.

He also presented petitions of sundry citizens of Portland, Togus, Waterville, Bangor, Van Buren, Westbrook, Old Town, Bridgton, and Caribou, all in the State of Maine, praying for the exemption of mutual life insurance companies from the

operation of the income-tax clause in the pending tariff bill, which were referred to the Committee on Finance.

TARIFF DUTY ON SHIRTS AND COLLARS.

The VICE PRESIDENT. If there are no further petitions and memorials, reports of committees are in order.

Mr. THOMAS. Mr. President, before the first order is passed I desire to present a matter to the consideration of the Senate which I think properly belongs to that head of business.

On Wednesday last I had occasion, in speaking upon the amendment of the Senator from New Hampshire [Mr. GALLINGER] to the sundry civil appropriation bill, to place in the RECORD a circular issued by the United Shirt & Collar Co. to its employees and posted at various conspicuous places in the several establishments of the workshops belonging to the constituents of the United Shirt & Collar Co. It is unnecessary to do more than to refer at this time to that circular, which appears on page 1262 of the CONGRESSIONAL RECORD.

This morning I received a clipping from the same paper, the Troy Standard Press, relating to the same subject. That clipping consists of a reproduction of an anonymous communication, evidently from one of the working girls in one of these establishments, and doubtless prompted by the circular, which, as you will recall, Mr. President, was accompanied by a cut in wages which the employees were threatening to resist. This clipping is from the issue of May 7, and reads as follows:

We got cut a quarter of a cent Wednesday on every doz. of work makes our pay 50 cts. a day less. There is thirty two of us folding. They want us to send a letter to Washington.

The comment of the paper is:

It is not the custom of the Standard Press to give space in its columns to anonymous communications. Under the existing conditions, however, we believe no apology for deviation from that rule is necessary in presenting this fragment from an anonymous letter as an exhibit of how Republican high "protection" does not protect our working people. To sign such a communication for publication would be equivalent to immediate discharge. It is not the kind of letter being sent to Washington, but a free-will offering of facts. It is doubtful if the most of those other letters, censored "at the office" before mailing are free-will or contain facts.

Commenting further this article assumes to give interviews held upon the subject matter of the circular of May 5 and its effect upon the working people.

"We were ordered to sign a petition—

I am reading from the paper—

asking for amendments to the proposed tariff reduction," said a young woman employed by Tim & Co. this afternoon. "The order was sent out this morning and we were told to stop in the office some time to-day and sign. Accompanying the order was a decided intimation that unless we did so we would receive no more work. Up to noon no girls had obeyed the order, and it was generally conceded that we would remain firm and refuse to do so, although we expected to receive individual and specific instructions on this matter this afternoon and believe that the bosses may attempt to force us to sign before we leave for our homes to-night.

"This attempt to make the employees of the collar shops in Troy pose as martyrs in the case of the enforcement of the tariff reduction is a subterfuge, pure and simple, because we will not be benefited one way or the other. We are not getting the work we should, anyway, and have not for a long while. The top stitchers for the last six weeks have been taking down \$2.50 or so Saturday nights as a week's wages. The other employees of the shop did not average more than \$6 a week for 1911 and 1912, and the prospects for 1913 are no more satisfactory. They can not blame these conditions on the proposed reduction of the tariff, for they existed long before the tariff talk started. Tim & Co. have factories in Rutland, Vt., and Greenbush, and they send their work to those places, so why should we Troy employees worry whether the tariff goes up or down? Yet they are trying to give the public and the Government the impression that we will be seriously affected by any change in the tariff on cotton collars.

"The Cluett factories are also shipping large quantities of work to their other factories and yet they are making an appeal for tariff protection in behalf of their Troy employees. The employees firmly believe that the manufacturers are simply making a play out of the tariff question in order to bring about a reduction in wages. Some of the shops have experienced this cut already, and it was reported to-day that a general cut would take place to-morrow. All the big factories are reported to be preparing for this cut, but the name of Tim & Co. was not mentioned. Possibly this is because we made a successful stand against a proposed cut of a quarter cent some months ago and Messrs. Ellis feel that we will go out again if another attempt is made to cut us, as we certainly would."

SITUATION GRAVE ENOUGH.

The situation is much more grave than the manufacturers are willing to admit. An effort was made generally throughout the shops of Troy to get the letters and petitions of the employees away to Washington to-day if possible. This brought the situation nearer to a focus and, with the expected cuts hanging over them like a menacing cloud, the workers are not in a very happy state of mind and are ready to resort to any recourse that might seem to offer an opportunity for impressing upon the employers the fact that the tariff reduction can not be made a subterfuge for reduction of wages. One employee of Earl & Wilsons said to-day:

"We have been reduced and reduced until we can not stand another reduction in wages. Old Ed Betts used to say that \$6 a week was enough for any girl to live on, and I guess his sons are putting the father's theory into practice. At least, they appear to think that \$6 a week is enough to pay any girl. We are put up against all kinds of persecution. Although we are working on piecework, we have to be in the shop at 7.10 in the morning or the doors are locked, and we can not get in until 7.45. If we are not in then we are locked out for the day. I do not know what right the Bettses have to lock up their hun-

dreds of employees in a shop like that. What would happen if the place ever took fire and every exit locked? I always thought there were laws to protect workers, but they do not seem to be in effect in Troy. After we once get in we have to stay in until the boss says we can go out. They have made the nine-hour law an excuse for persecuting us by making us stay in until 6 o'clock at night, whether we have any work to do or not. Of course, if there is work to do, working by piece, we want to do it and earn as much money as possible. We want to work the full maximum of nine hours a day, but when there is nothing to do, staying in until 6 o'clock is just so many hours in prison. At first the bosses tried to make the girls think that the State law was doing this and that the proper redress was to agitate a return to old conditions, when women in factories could be worked until they dropped."

Employees of Cluett, Peabody & Co. were talking strike pretty generally this morning. They say any further reduction in the wages can result only in organization for action.

Mr. President, this article contains considerable matter which perhaps is not germane to the circular itself or to the letter which has been reproduced in facsimile in the article to which attention was called. My purpose in presenting it at present is to focus the attention of the Senate upon what seems to be the commencement of a system of procedure on the part of some at least of the manufacturers of this country, having for its purpose through the preliminary reduction of wages to force their employees, dependent upon them for subsistence, into adverse action with reference to the Underwood tariff bill and its consideration by the Members of this body, and by reason of such combined attack, expressed through continued and multiplied correspondence, either change public sentiment or force the hand of the majority of this body.

The gentlemen representing this industry, headed by the mayor of the city of Troy, called to see me about 10 days ago. I received them as courteously and listened to them as patiently and gave them such time as I could. They declared that any interference with the present rates of duty would result in the closing of their shops and in the abandonment of a great industry, which, while affecting them to some extent, would, of course, be very injurious to multitudes of employees by throwing them out of employment. Of course, the people of the country have heard this tale of woe from every direction, and will continue to hear it, because they can not help themselves, until this bill becomes a law, as it will become a law, and goes into effect throughout the country.

Mr. President, this Senate is a body the temper of which I greatly mistake—the temper of which on this side of the Chamber, at least, I greatly mistake—if it is to be influenced by any manufactured panic, by any forced obstruction of industries, by any ruthless and brutal reduction of wages, whereby the dependent labor of this country is to be coerced into taking a stand against a measure the passage of which is designed for and must result in their ultimate benefit.

If there is an industry which has less cause to take a step of this sort than any other, it is the collar and cuff and shirt industry of the country. The duty which they have enjoyed is not protective; it is absolutely prohibitive, as is shown by the statistical records of the Government. The Tariff Handbook discloses the fact that in 1910—that being the last date upon which complete statistics were obtainable at the time of its preparation, as I am informed—imports of linen collars and cuffs for that year were valued at \$52,719.75, the duties upon which, at the rate of 40 cents per dozen and 20 per cent ad valorem—an equivalent ad valorem of 48.81—amounted to \$25,731.82. The domestic production for that year was \$17,230,452 in value. So that the importation was too insignificant to be of any importance whatever. The Underwood rate as proposed is 30 per cent ad valorem, upon which the estimated imports will be but \$82,500, the duties upon which at that rate will be \$24,750.

The value of the imports of cotton collars and cuffs for the same year was \$2,431, the duties upon which were \$1,493, under a rate of 45 cents and 15 per cent ad valorem, equaling 61.44 per cent ad valorem, with a domestic production valued at \$19,648,412. The proposed Underwood rate is 25 per cent ad valorem, with estimated imports thereunder of the value of but \$10,000, with duties amounting to \$2,500.

Here is an industry, Mr. President, the total production of which is nearly \$37,000,000, the imports of which amount to less than \$60,000 in the aggregate; and yet that company, or this aggregation of companies, in order that their monopoly may not be disturbed, in order that they may force the hand of the Senate, are issuing their circulars commanding their employees to take certain action, cutting the rate of wages at the same time, and upon the pretense that depression occasioned by the proposed tariff changes makes it absolutely necessary.

I can only speak for myself. I am a member, and a most inconspicuous member, of the majority of the Finance Committee; but speaking for myself I want to say here and now that tactics of this sort will produce anything but the desired

result. I believe that any industry which resorts to this line of conduct, which uses for its weapon the reduction of wages when reduction is not necessary, in order that their helpless employees may be coerced into a line of action the object of which is that the employers can continue their monopoly, should be answered by placing upon the free list every article which enters into the subject matter of that particular line of business, and especially so when, as is the case here, the amount of imported goods under existing rates is so infinitesimal, and will be but little larger after the new bill shall go into effect. So these gentlemen, if they continue in this course of conduct, need not be surprised if at the end of tariff legislation the free list will be considerably larger than it has been reported in the other House.

EMPLOYMENT OF FEMALES IN THE DISTRICT OF COLUMBIA.

Mr. SMITH of Maryland, from the Committee on the District of Columbia, to which was referred the bill (S. 1294) to regulate the hours of employment and safeguard the health of females employed in the District of Columbia, reported it without amendment and submitted a report (No. 34) thereon.

BILLS AND JOINT RESOLUTION INTRODUCED.

Bills and a joint resolution were introduced, read the first time, and, by unanimous consent, the second time, and referred as follows:

By Mr. DU PONT:

A bill (S. 1857) for the relief of George T. Hamilton; to the Committee on Claims.

By Mr. JONES:

A bill (S. 1858) granting a pension to Albert F. Pray;

A bill (S. 1859) granting an increase of pension to Pedro B. de G. Fernandez;

A bill (S. 1860) granting an increase of pension to Susan Robinson;

A bill (S. 1861) granting an increase of pension to Thomas McGooden;

A bill (S. 1862) granting a pension to Raymond Christian; and

A bill (S. 1863) granting a pension to Patrick J. Finnerin; to the Committee on Pensions.

By Mr. O'GORMAN:

A bill (S. 1864) for the relief of the contributors to the Ellen M. Stone ransom fund; to the Committee on Foreign Relations.

By Mr. WORKS:

A bill (S. 1865) to extend the provisions of the act to grant right of way over the public domain in the State of Arkansas for oil or gas pipe lines to the State of California; to the Committee on Public Lands.

By Mr. THOMAS:

A bill (S. 1866) to authorize the President to appoint Brig. Gen. Frank D. Baldwin to the grade of major general in the United States Army and place him on the retired list; to the Committee on Military Affairs.

By Mr. JOHNSON of Maine:

A bill (S. 1867) for the relief of Malcolm Johnson; to the Committee on Military Affairs.

A bill (S. 1868) to preserve our national sea-food supplies and reserve, and to assist in fertilizing the land, to better the conditions of our farmers, our fishermen, and ultimate consumers of food by Federal fertilizer utilization of small sharks, called dogfish; also several species of unutilized salt-water fishes all preying upon and destroying our national sea and shore fisheries of enormous commercial and economic value, as plainly shown in and by the United States Bureau of Fisheries Document No. 622, dated 1907; to the Committee on Fisheries.

By Mr. JOHNSON of Maine (for Mr. BURLEIGH):

A bill (S. 1869) granting an increase of pension to William H. Murch; to the Committee on Pensions.

By Mr. BRADLEY:

A bill (S. 1870) granting an increase of pension to Rhoda A. Work (with accompanying papers); and

A bill (S. 1871) granting an increase of pension to Lucy Wells (with accompanying papers); to the Committee on Pensions.

By Mr. LEA:

A bill (S. 1872) granting an increase of pension to John J. Wolfe; to the Committee on Pensions.

A bill (S. 1873) for the relief of the estate of Ferdinand E. Kuhn; and

A bill (S. 1874) for the relief of the Court Avenue Presbyterian Church, incorporated as the First Cumberland Presbyterian Church of Memphis, Tenn.; to the Committee on Claims.

By Mr. BURTON:

A joint resolution (S. J. Res. 32) authorizing the Executive to accept an invitation to participate in an international con-

ference on education extended by the Netherlands Government; to the Committee on Foreign Relations.

THE TARIFF.

Mr. BURTON submitted an amendment intended to be proposed by him to the bill (H. R. 3321) to reduce tariff duties and provide revenue for the Government, and for other purposes, which was referred to the Committee on Finance and ordered to be printed.

MESSAGE FROM THE HOUSE.

A message from the House of Representatives, by J. C. South, its Chief Clerk, announced that the House had disagreed to the amendments of the Senate to the bill (H. R. 2441) making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1914, and for other purposes, asks a conference with the Senate on the disagreeing votes of the two Houses thereon, and had appointed Mr. FITZGERALD, Mr. SHERLEY, and Mr. GILLET managers at the conference on the part of the House.

The message also announced that the House had passed a bill (H. R. 3321) to reduce tariff duties and provide revenue for the Government, and for other purposes, in which it requested the concurrence of the Senate.

SUNDRY CIVIL APPROPRIATION BILL.

The VICE PRESIDENT laid before the Senate the action of the House of Representatives disagreeing to the amendments of the Senate to the bill (H. R. 2441) making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1914, and for other purposes, and requesting a conference with the Senate on the disagreeing votes of the two Houses thereon.

Mr. MARTIN of Virginia. I move that the Senate insist upon its amendments, agree to the conference asked for by the House, the conferees on the part of the Senate to be appointed by the Chair.

The motion was agreed to; and the Vice President appointed Mr. MARTIN of Virginia, Mr. OVERMAN, and Mr. WARREN conferees on the part of the Senate.

THE TARIFF.

The bill (H. R. 3321) to reduce tariff duties and to provide revenue for the Government, and for other purposes, was read the first time by its title.

Mr. SIMMONS. Mr. President—

The VICE PRESIDENT. If there be no objection, the bill will be considered as read—

Mr. PENROSE. No.

Mr. SIMMONS. I move that the bill be referred to the Finance Committee.

Mr. PENROSE. Mr. President, I move to amend the motion to add instructions to the Finance Committee to give public hearings on the bill and the several schedules thereof.

Mr. SIMMONS. I make the point of order that that is not germane to my motion.

Mr. PENROSE. Oh, yes; it is.

Mr. LODGE. On the point of order, if the Chair will glance at Rule XXVI, he will see that it is particularly provided for.

Mr. PENROSE. The rule will be found on page 27 of the Senate Manual.

And a motion simply to refer shall not be open to amendment, except to add instructions.

The VICE PRESIDENT. The Chair rules that the point of order is not well taken.

Mr. SMITH of Michigan. Mr. President, apropos of the remarks of the Senator from Colorado [Mr. THOMAS]—

Mr. SIMMONS. Mr. President—

The VICE PRESIDENT. Does the Senator from North Carolina yield to the Senator from Michigan?

Mr. SIMMONS. I had not yielded the floor.

Mr. SMITH of Michigan. Has the Senator from North Carolina the floor?

The VICE PRESIDENT. The Senator from North Carolina has the floor.

Mr. SMITH of Michigan. If the Senator from North Carolina is not going to take any time, I would like to answer the suggestion of the Senator from Colorado.

Mr. SIMMONS. I suppose, before the Senator proceeds, we ought to dispose of the motion now before the Senate.

Mr. GALLINGER. The motion is debatable.

Mr. SMITH of Michigan. I desire to speak on the motion.

Mr. SIMMONS. Does the Senator from Michigan propose to debate the motion of the Senator from Pennsylvania [Mr. PENROSE]?

Mr. SMITH of Michigan. Certainly.

Mr. PENROSE. There may be quite a little debate over this motion, Mr. President.

Mr. SMITH of Michigan. Mr. President, I desire to correct—

Mr. SIMMONS. Does the Senator from Michigan propose to address himself to the amendment to my motion offered by the Senator from Pennsylvania [Mr. PENROSE]?

Mr. SMITH of Michigan. I do; yes, Mr. President.

Mr. SIMMONS. I will yield the floor to the Senator for that purpose.

Mr. SMITH of Michigan. Mr. President, I shall detain the Senate only a few moments. The statement of the Senator from Colorado [Mr. THOMAS] is so striking and so unwarranted and reveals so much apprehension in the minds of Senators on the other side of the aisle as to what the possible effect of this bill may be upon the industries of the country that I desire to read from the Detroit Free Press of yesterday an interview with one of the leading chair manufacturers of that city, which is a very appropriate reply to the Senator from Colorado. He says:

"It looks like knocking a man down and then sitting on him so that he has no chance to get up," said James F. Murphy, treasurer of the Murphy Chair Co., Tuesday, referring to the statement that the Wilson administration will investigate manufacturers who cut wages, and attribute the cut to the tariff changes.

I do not know anything about the other lines that may be affected by the proposed tariff, but in our trade there have been large quantities of chairs imported from Vienna, and reed furniture from Japan and China has been coming in even with the duty at 35 per cent. Of course I do not know how these manufacturers get at their values for export, but it stands to reason that if they can compete with a 35 per cent duty they can compete with the proposed 15 per cent duty, and to meet this competition American manufacturers will have to cut their costs somewhere.

If we can not cut anything more from our material cost—and, inasmuch as very little of our raw material is imported, I do not see how the tariff will help us—the only thing that we can do to meet foreign competition is cut the labor cost or go out of business.

I do not want to be understood as proposing any cut in wages; in fact, I do not think that it would be possible under present labor conditions in Detroit; but if I did I should tell the administration to go right ahead with its investigation. It seems to me that an American manufacturer ought to have the right to apply a remedy without interference when he sees his cost mounting up to his selling price on account of the cheap-labor competition he may be forced to meet as a result of the Democratic tariff policy.

It does not look as if the Democrats cared much about protecting labor in our line when they keep the duty on reed where it is now and let in manufactures at a 20 per cent lower duty. The 20 per cent would cover the entire cost of the raw material in an ordinary chair of the kind we have to compete with from abroad.

Mr. President, those are the words of a conservative, high-minded, patriotic, enterprising citizen of my State. They are uttered because of his fear that the new tariff law, if put upon the statute books, will undermine his industry, and I think it little less than brazen effrontery for the Senator from Colorado to undertake to build a straight jacket for the manufacturers and business men of our country, so that they may not even be permitted to complain of burdens that are about to be put upon them.

I stood in the House of Representatives yesterday and heard a threat fall from the lips of the author of that bill [Mr. UNDERWOOD] in these words:

The statement has been made that this tariff bill will act on labor and affect the wages of laboring men. I give you notice now that when the men from whom you bring that message endeavor to grind labor in the interest of Republican politics there is a bureau of this Government that is going to ascertain the reason why.

Mr. President, every man in America familiar with its economic history knows that every time the Democratic Party have undertaken to give effect to their special views upon the tariff question wages have been affected, capital has grown timid, employment has fallen off, and improvements languish. That will be the result of this ill-conceived legislation.

Mr. THOMAS. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Colorado?

Mr. SMITH of Michigan. Yes.

Mr. THOMAS. I should like to inquire of the Senator from Michigan the name of the concern referred to in the article from which he has read.

Mr. SMITH of Michigan. I gave it, but I will be glad to give it to the Senator again, and to the Department of Commerce and Labor as well.

Mr. THOMAS. What is the name?

Mr. SMITH of Michigan. The name is the Murphy Chair Co., of Detroit.

Mr. THOMAS. Is not that one of the concerns which employs convict labor in the manufacture of its product?

Mr. SMITH of Michigan. No; it is not; and I can say to the Senator from Colorado that every great manufacturing institution in our State has had its orders cut down almost one-half by the threat of the passage of this bill, and they employ

the highest kind of skilled labor. If you think that by your threat you can force silence and acquiescence upon the part of these employers of labor while you affect vitally the value of their industry, you are making a mistake and your plan will fail.

Mr. President, I rose for the purpose of reading the interview with Mr. Murphy, because it was such an appropriate answer to what has just been said by the Senator from Colorado; but I had in mind something more than that. I respect the Senator from Colorado and his judgment, which oftentimes I have felt it a privilege to follow. Only the other day, when he sought to make no distinctions under the law for violators thereof, he commanded my profound respect; but, Mr. President, in this instance the covert threats of the Democratic Party nor its wild prophecies of good to the country can possibly overcome the feeling of apprehension of our people whenever that party has assailed the industrial policy of our country by the enactment of a revenue-tariff law. What we suffered from 20 years ago we will suffer from now, although the process of strangulation will be steady and sure and the poison a little slower in its effect, but none the less deadly. Under Mr. Cleveland 20 years ago the people watched the financial barometer of the Federal Government for their cue; they saw the revenues fall off; they knew that American industry had been assailed. The Government revenue fell off every day, until it became necessary to augment our currency by the sale of bonds.

Mr. President, our Democratic friends have been much wiser than their compatriots of 20 years ago. Under an amendment to the Constitution they now have the privilege of putting their hands into the pockets of the well to do, and the income of the Government is assured as long as private fortunes last. So, I say the process of strangulation will be slower and the poison not quite so instantaneous in its effect, but it will be just as certain; and the threat that the political doctrinaire who now sits at the head of the Department of Commerce, with power which we gave him to investigate the wages of his own countrymen and the wages of people in similar employments abroad, is prepared to carry out the will of his party associates, will not operate as a successful deterrent to those just complaints which emanate from men of character, men of patriotism, and men of enterprise whose business has now been assailed.

I hope, Mr. President, at least, that the Senate doors may be opened and the people permitted to gaze at the Finance Committee while this diabolical outrage is being committed and that they may be heard in protest against it.

The assault upon the sugar industry of my State is criminal and will be resented by those interested and by the farmers who produce the raw material for the beet-sugar factories. Why, Mr. President, I will say to the Senator from Colorado [Mr. THOMAS] that if he will take testimony, even in his own State, he will find much confusion and disappointment and apprehension growing out of this situation. Every student of economic history knows that Cuba has been knocking at the doors of this Republic for many years for the privilege of bringing her sugar in here free. Her agents have swarmed this Capitol from year to year. She has a productive capacity of more than 5,000,000 tons of sugar annually—nearly twice the ability of our country to consume. Is it possible that you are going to wholly remove the restrictions from our domestic sugar production that is of such tremendous importance to our countrymen? Is it possible this is to be done without permitting a voice to be heard in protest? And then, when these factories close and go out of business because they are unable to compete with the low sugar price of Cuba the belligerent Department of Commerce is to spend its time chasing the unfortunates about the country because they have lost their money in this enterprise, while solemn Senators are horrified that these men should have gone out of the business and left their labor unemployed.

Mr. GALLINGER. Mr. President, will the Senator yield to me for a moment?

Mr. SMITH of Michigan. Certainly.

Mr. GALLINGER. In view of the utterances that have already been made, in one instance in a higher place than that occupied by the distinguished gentleman whom the Senator from Michigan quoted a little while ago, to the effect that manufacturers are to be punished if they reduce wages or interrupt manufacture, I will ask the Senator if he has any notion as to the method that will be adopted to compel men to manufacture goods and employ labor unless they wish to do so?

Mr. SMITH of Michigan. Oh, yes, Mr. President. They are to be terrorized into such a condition and state of mind that they will keep their money in unprofitable enterprises without complaining in order that the Democratic Party may remain in power.

Mr. GALLINGER. The Senator does not believe that that will be done after this bill has been passed if the results follow that some of us believe will follow, does he?

Mr. SMITH of Michigan. No, Mr. President; I do not.

A man connected with one of the largest business enterprises in this country, one who knows, told me the other day that the day President Wilson came to the House of Representatives with his magic message on the tariff question his trade fell off a thousand dollars a day, and that it had continued to fall off from that time to this, until on the day he talked to me it had fallen off \$12,000 a day.

In the city in which I live, a community that does not thrive because of any direct tariff protection, the largest furniture manufacturing center in the world, where the buyers of furniture come twice every year to look at samples of the genius of our citizens and to make their purchases for the coming season, at the last exhibition, held in January, over 1,300 cities being represented, there was a larger attendance than they had ever had in any previous year of their experience. But just the moment President Wilson came to the House of Representatives, notwithstanding he had the noose of Jackson in his pocket, which he was to adjust nicely to the neck of any man who should decry the success of his policy, business began to fall off, and the orders that were given last January for delivery this spring have been largely curtailed, and in many instances one-half.

Mr. President, I do not intend to enter into any minute discussion of this bill at the present time, although I have given it some study. Since I entered Congress I have assisted in the preparation of several tariff bills. I sat upon this side of the Chamber and heard the late distinguished Senator from Virginia, Mr. Daniel, berate the policy of the Senate in drafting a tariff bill behind closed doors. I saw the look of horror and surprise that crept upon the countenances of my associates upon that side of the Chamber when we proposed to make up a bill in the Committee on Finance; and even then we were going to hear from all those who wished to be heard. But I tell you, my fellow Senators, that if you do not listen to the men who are to be affected, to the enterprising men who do employ labor, many of them not because they have to employ labor, men of fortune who could retire if they wished and leave the industries which they have kept alive from their young manhood to palsy and decay—men of that kind, urged on by civic pride—you will discourage enterprise and strike a blow at American commerce.

Mr. JAMES. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Kentucky?

Mr. SMITH of Michigan. Of course I yield to the Senator from Kentucky.

Mr. JAMES. I should like to ask the Senator whether or not the furniture people of his own State appeared before the Ways and Means Committee that formulated this bill and gave five weeks of open hearings in the House?

Mr. SMITH of Michigan. Whether they did appear before them?

Mr. JAMES. Whether or not they did?

Mr. SMITH of Michigan. No; and I will not tell the Senator why they did not.

Mr. JAMES. They had the opportunity.

Mr. SMITH of Michigan. Because their industries had not been affected until the bill was reported to the House. When other branches of industry and trade became affected, the business of furniture making began to fall off.

Mr. JAMES. Of course they knew, however, that all the industries of the country had the opportunity offered them by the Ways and Means Committee to appear in the open, and under oath, and make statements on the tariff question, and they knew the question of furniture was under consideration by the committee.

Mr. SMITH of Michigan. Mr. President, when the Ways and Means Committee sent out word that they would hear the captains of industry, employers of labor, or laborers themselves, no matter where they came from, and that they would not be permitted to have more than about 15 minutes each of the attention of the House committee, I do not think it was a very great inducement or encouragement for them to come here for that purpose.

Mr. JAMES. The Senator does the Committee on Ways and Means a grave injustice by that statement.

Mr. SMITH of Michigan. I would not do them an injustice.

Mr. JAMES. The Senator does. I do not think he does it intentionally.

Mr. SMITH of Michigan. I have been a member of that committee and respect the membership highly.

Mr. JAMES. Many gentlemen who appeared there upon various schedules had hours given them by the committee, and at no time were they shut off by the committee if they stated there were further statements that they desired to make.

Mr. SMITH of Michigan. I do not think they had hours on this bill, Mr. President.

Mr. JAMES. Why, certainly; many men did under cross-examination by gentlemen of the Senator's own party. I am speaking of the various witnesses that appeared.

Mr. SMITH of Michigan. I do not think they had upon this bill. I know something about the methods employed. I have been a member of the Committee on Ways and Means of the House. I know the methods they employ. I will say to the Senator from Kentucky, whom I respect very highly, that in my judgment the public were not encouraged to come before the Ways and Means Committee this year, and it is not your purpose to encourage them to come before the Finance Committee now, because of the fear that the country may be aroused to the enormity of the offense you are about to commit and protest against it in language which you will be unable to resist.

Mr. JAMES. Will the Senator yield to me further?

Mr. SMITH of Michigan. Certainly.

Mr. JAMES. The Senator has stated that the furniture people did not appear before the Ways and Means Committee because their industry had not been affected. The sugar people, however, whose industry had not been affected, because the bill had not yet been formulated, appeared and had sufficient hearing to make their protests and their statements to the committee.

Mr. SMITH of Michigan. Oh, yes.

Mr. JAMES. They were afforded every courtesy and opportunity to do it.

Mr. SMITH of Michigan. Oh, yes; they received courtesy, and that is all; but, Mr. President, I will say to the Senator from Kentucky that there was quite a powerful agreement that the sine qua non of this new tariff bill should be free sugar and free wool; and the sugar people would be deaf indeed if they did not understand it and blind indeed if they could not see their peril. Everybody knows that the sugar industries of America are dead under this bill.

Mr. LANE. Mr. President—

Mr. SMITH of Michigan. You give them three years in which to die, and you give the American Sugar Refining Co., which is their rival, three years in which to buy their stock for nothing and put them out of business.

Mr. LANE. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Oregon?

Mr. SMITH of Michigan. I do.

Mr. LANE. I should like to be allowed to ask a question for information in regard to the sugar schedule. As I understand the Senator's position, that is one of the gravest acts of injustice committed in this bill.

Mr. SMITH of Michigan. I think it is a crime.

Mr. LANE. A crime, then—a criminal action.

Mr. SMITH of Michigan. Yes.

Mr. LANE. If the fact were capable of substantiation and actual proof that sugar is sold free on board for foreign shipment, if it is to be used in Canada, Guatemala, China, or any other country in the world, for a cent and four-tenths a pound less than it is sold to the American consumer, would that make any difference with the Senator in his conclusion in regard to sugar?

Mr. SMITH of Michigan. I will answer the Senator. The Brussels convention had to take drastic steps to prevent the bountyizing of the European sugars, because there was a vast surplus of that product; and when they withdrew their bounties and their cartels the volume not only decreased, but the price of sugar rose in the only free and open market in the world. The only market that did not fluctuate unfairly was the American market, because we had our domestic supply that had not been affected by the situation in Austria and in Germany.

Mr. LANE. As a matter of fact, however, if sugar is selling in the American market for a cent and a quarter a pound less to the foreign consumer than to the American consumer, is not that a discrimination against the American consumer?

Mr. SMITH of Michigan. Mr. President, I do not accept the suggestion of the Senator from Oregon. He is laboring under a misapprehension. American sugar does not go abroad.

Mr. LANE. The Senator does not? I will prove it to him.

Mr. SMITH of Michigan. But I will say to him that every man who knows anything about the American sugar industry knows that it costs just about 3 cents a pound to make sugar here.

Mr. LANE. That is what it sells for for foreign shipment.

Mr. SMITH of Michigan. Mr. President, if it costs 3 cents a pound to make it here and by producing it ourselves we can hold here the supply of gold which otherwise would be withdrawn from us to go to pay for the foreign product, have we not shown great wisdom, especially when it is being sold to the consumers of America to-day cheaper than ever before in the history of the American Government? I say to you, as a warning, that the three years' option which you are giving to the owners of the American Sugar Refining Co. upon the domestic factories in our own country will be foreclosed during that period of three years.

Mr. McCUMBER. Mr. President—

Mr. SMITH of Michigan. To-day they can buy their stock at about 30 cents on the dollar; next year they can buy it at 20 cents; the following year at 10; and when you have put our domestic producers out of business the American Sugar Refining Co. will have an absolute monopoly, and the price of sugar will go back where it was before we had domestic competition.

Mr. THOMAS rose.

Mr. McCUMBER. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Colorado?

Mr. SMITH of Michigan. I yield to my colleague from North Dakota.

The VICE PRESIDENT. The inquiry of the Chair was whether the Senator from Michigan yielded to the Senator from Colorado.

Mr. GALLINGER. The Senator can yield to whom he pleases.

Mr. THOMAS. I did not rise, Mr. President, to interrupt, but to take the floor when the Senator from Michigan had concluded.

The VICE PRESIDENT. Now, does the Senator from Michigan yield to the Senator from North Dakota?

Mr. SMITH of Michigan. I yield to the Senator from North Dakota.

Mr. McCUMBER. It is wholly immaterial to me to which one the Senator yields first.

Mr. SMITH of Michigan. I yield to the Senator from North Dakota.

Mr. McCUMBER. I wanted to ask the Senator if he completed his answer to the Senator from Kentucky? Has it not been established beyond question that the price of sugar for consumption in the United States is less than in any other country in the world except England?

Mr. SMITH of Michigan. I think I stated that; and in England last year it was higher than it was in America. If in the wisdom of our Democratic friends they propose to withdraw all of the money represented in the daily investment in sugar from circulation in our country and turn it over to foreigners, I think they ought to do it in the open, and give the people of our State and country an opportunity to be heard on it.

Mr. JAMES. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Kentucky?

Mr. SMITH of Michigan. Surely.

Mr. JAMES. Does the Senator mean that sugar sells cheaper to the consumer in the United States than in Canada?

Mr. SMITH of Michigan. If it does not, I will say to the Senator from Kentucky that Canada, taking care of her own enterprises, has an antidumping law, and that law does not permit them to buy anything there that is sold on the American market at a greater price than it is sold for in Canada, including sugar.

Mr. JAMES. Of course the Senator will admit that sugar sells much cheaper in Great Britain than in the United States.

Mr. SMITH of Michigan. I admit that it does at times, yes; and at times it sells for more.

Mr. JAMES. It sells for much less right now, and from my observation at all times.

Mr. SMITH of Michigan. At times it does, because England is the only open market in the world for sugar and gets the world's surplus.

Mr. SMOOT. Mr. President, it sells at 9 cents a hundred less. Mr. JAMES. Is it not true that the Hamburg market export price on sugar is 2 cents a pound less than the price in the United States—

Mr. SMITH of Michigan. It has been that.

Mr. JAMES. Is it not now?

Mr. SMITH of Michigan. No; I do not think it is.

Mr. JAMES. If the Senator will investigate, he will find that it is.

Mr. SMITH of Michigan. That is what I should like to do, and I should like to have our people given an opportunity to do it.

Mr. JAMES. It was investigated in the House by a select committee for many months.

Mr. SMITH of Michigan. I should like to have them given an opportunity to do it before the Committee on Finance of the Senate.

Mr. JAMES. I will state to the Senator, upon the question of sugar, that an investigation was made by a special committee composed of members of the Republican Party and the Democratic Party. They took evidence and made a thorough and complete investigation not 12 months ago. All that is before the Senate and can be easily examined by the Senator, together with the hearings before the Ways and Means Committee taken this year.

Mr. SMITH of Michigan. I think the Senator from Kentucky was a member of the Committee on Ways and Means.

Mr. JAMES. I was.

Mr. SMITH of Michigan. And he has had large experience in public life. I have great respect for his candor and sense of fairness. I am going to ask him a plain, straight, and simple question—whether he believes that the American sugar industry can survive under the Underwood tariff bill?

Mr. JAMES. They made as much as 100 per cent profit in some of the plants last year, did they not?

Mr. SMITH of Michigan. Some.

Mr. JAMES. I ask the Senator whether they will not survive?

Mr. SMITH of Michigan. They can not survive on what they made last year.

Mr. JAMES. I will answer the Senator in this way: It costs the American people \$115,000,000 a year by reason of the tariff on sugar. Most of it goes into the pockets of the sugar monopoly. They have, I believe, about \$30,000,000 invested. I would rather buy their property and pay for it out of the Treasury than to give the Sugar Trust the right to rob the American consumer year in and year out of that enormous amount of money.

Mr. SMITH of Michigan. Mr. President, to be perfectly fair, the Senator from Kentucky admits that the domestic sugar industry can not survive the blow given it in this bill.

Mr. JAMES. I have not admitted that.

Mr. SMITH of Michigan. Do you deny it?

Mr. JAMES. I am not called upon either to admit it or to deny it.

Mr. SMITH of Michigan. The Senator—

Mr. JAMES. I am called upon to do what is fair to the American consumer; my first duty is to them, and I am unwilling that the American consumer should be robbed to the extent he has been by the tariff on sugar for the purpose of hoarding into life or for the continued life of the industry in the United States.

Mr. SMOOT. Mr. President—

Mr. SMITH of Michigan. I want to answer that statement. The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Utah?

Mr. SMITH of Michigan. We pay hundreds of millions of dollars for sugar. Where will we get it when our domestic supply is gone, and at what price?

Mr. GALLINGER. And the foreigners will have the monopoly.

Mr. SMITH of Michigan. Where will we get our supply? We will send these millions out of our country—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Utah?

Mr. SMITH of Michigan. Surely.

Mr. SMOOT. I wish to say to the Senator from Kentucky that if we destroy the local sugar industry the American people will pay the sugar distributors of this country, who would be the refiners, the price that they paid them in 1911. Just as soon as the local sugar was consumed and they had to rely upon the sugar refiners in 1911 for sugar, it advanced in the New York market to \$7.75 a hundred. During those three months this American Sugar Refinery Co. made something like \$22,000,000 out of the American people. As far as I am concerned, I would rather have the \$115,000,000 go to the industries of this country, even admitting, which I do not, that it goes to them, than to have it go into the pockets of four or five or more refiners in the country.

Mr. JAMES. The Senator's party placed sugar on the free list.

Mr. SMITH of Michigan. Yes; we did in—

Mr. JAMES. They thought it was all right.

Mr. SMOOT. But we paid a bounty at the time in order that the industry might become established in this country.

Mr. JAMES. I merely wanted to direct attention to the fact—

Mr. SMITH of Michigan. Mr. President—

The VICE PRESIDENT. The Chair would suggest that one Senator should talk at a time.

Mr. SMITH of Michigan. I have the floor.

The VICE PRESIDENT. The Senator from Michigan has the floor.

Mr. SMITH of Michigan. I wish to answer the Senator from Kentucky, who says that our party put sugar on the free list. That was about a quarter of a century ago. There was not a single beet-sugar factory in America, and in order to encourage the domestic industry, because science had told us that we could produce the beet and that we could produce the sugar, the McKinley bill put a bounty on the domestic industry, and having bountyized it until it has become one of the important industries of our country, I think it comes with poor grace now to strike it down in the interest of the American Sugar Refining Co., who know that every dollar's worth of sugar which comes here from Cuba will pass through their refinery before it can reach the American consumer.

Mr. JAMES. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Kentucky?

Mr. SMITH of Michigan. I do.

Mr. JAMES. The Senator has just stated that when sugar was placed on the free list about 25 years ago by the Republican Party there were no beet-sugar factories in the United States. The Senator is mistaken. Were there not some factories in California at that time owned by the Watson Co.?

Mr. SMITH of Michigan. I think not. There were some experimental stations. I know something about it. I know something about California. There was some experimental work, but there was no settled or established industry.

Mr. JAMES. Is it not true of the industry in California that several of those factories made as much as 33½ per cent annually?

Mr. SMITH of Michigan. They were purely experimental, just as our tin production in California up to that time was experimental.

Mr. JAMES. It seems that, so far as supplying the American people with sugar is concerned, it is experimental even now.

Mr. SMITH of Michigan. It is not very experimental now, when we produce so much that we actually fix the price at which sugar shall be sold in the American market.

Mr. SMOOT. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Utah?

Mr. SMITH of Michigan. Certainly.

Mr. SMOOT. The Senator from Kentucky ought to be frank enough, when he refers to 33½ per cent profit in the Watsonville, Cal., factory, to state that it was not made in the production of sugar, but it was made in the sale of real estate, the value of which had been increased by the location of the factory in the community, so that land worth, perhaps, \$5 an acre became worth \$150 an acre.

Mr. JAMES. Investigation will not sustain the statement made by the Senator, but it will sustain the one I made.

Mr. SMOOT. I know what investigation will show. I have read every word of the testimony, and I not only have read the testimony, but I know the facts.

Mr. SMITH of Michigan. I am familiar with the facts, too.

Mr. REED. Mr. President, will the Senator from Michigan allow me to ask a question of the Senator from Utah?

Mr. SMITH of Michigan. I do not exactly fancy this discussion taking that turn.

Mr. REED. It is on a question of fact.

Mr. SMITH of Michigan. Of course, I can not decline to yield to my friend from Missouri.

Mr. REED. I wish to ask the Senator from Utah if the land that went up from \$5 an acre to \$150 an acre went up because they were raising beets upon it.

Mr. SMOOT. Yes; if they had not raised beets upon that particular land perhaps it would be there to-day with no cultivation whatever.

Mr. REED. I trust the Senator is not irritated with me for asking the question.

Mr. SMOOT. I am not irritated with the Senator.

Mr. REED. I wanted to ask the Senator if he thought it was just fair to take land which he says was worthless and

boom it to \$150 an acre at the expense of the people who had to use sugar.

Mr. SMOOT. Mr. President, the question is hardly worth answering, because the fact is that whatever the land is worth to people they pay for it. If it was not worth it, they would not buy it at that price.

Mr. REED. Thanking the Senator for his very courteous reply, which is quite characteristic, I beg to ask him a further question. Is that land worth anything for any purpose except to raise beets?

Mr. SMOOT. Beet raising made the land valuable, of course. If the Senator will study the question, he will find that the raising of beets on any kind of land brings it into a condition increasing it in value; and perhaps that land to-day could be used for purposes that it could not have been used for before beets were grown upon it.

Mr. REED. So one of the profits from raising beets is that you not only get the beet and get the sugar from it, but you get better land.

Mr. SMOOT. That advantage generally goes to the man who raises the beets.

Mr. REED. So, as I understand the Senator, his proposition is that we shall take a piece of worthless land and raise it to the price of \$150 an acre at the expense of the people of the United States, and that any interference with that is in the nature of a high crime and misdemeanor.

Mr. SMOOT. Mr. President, of course wherever a sugar factory is located the Senator must know there is almost a city rising immediately; and the money is not made altogether from the farm land, but it is made from the sale of city lots, the value increasing as the population increases. That has not only been the case in California, but in every State where a beet-sugar factory has been located.

Mr. SMITH of Michigan. Mr. President—

Mr. REED. If the Senator will yield for one word further, then the Senator's position is that we ought to tax all the people of the United States for the purpose of building up communities and villages in States where they happen to have worthless land which can be made to raise beets.

Mr. SMOOT. Mr. President, beet-sugar factories may operate for years and years, but the profits are made from the sale of real estate in their early operation.

Mr. SMITH of Michigan. Mr. President, I simply rose for the purpose of giving emphasis to the idea that we should have hearings on this bill; that there is enough at stake to warrant public hearings; that there is enough information at hand which will be useful if it is permitted to be shown, and which will help us in the determination of this very important question.

I have no doubt whatever that our friends on the other side of the aisle have the best interests of the Government at heart. I have no idea that it was otherwise when they made the last tariff bill—singularly enough, a bill which bore the name of Wilson, which seems to be synonymous with free things. But to throttle the industries of our country and then forge departmental chains to hold them from remonstrating against it is an unwise suggestion, and I am surprised that it emanated from such a worthy man as the chairman of the House Committee on Ways and Means. I was associated with Mr. UNDERWOOD for many years. He is a high-minded man. If he had been a Member of the House 19 years ago, he would have supported the Wilson bill of that date.

Mr. Bryan, now Secretary of State, helped carry Prof. Wilson out of the House of Representatives upon his shoulders after his great personal triumph in the passage of the last low-tariff and free-trade law. It was not very long before the same shoulders that helped to carry Prof. Wilson, of beloved memory, a saintly, pure, able, honest man, out of the Chamber, bore upon their shoulders a weight so heavy that it has taken nearly 20 years for you to get strength enough to even aspire to further confidence at the hands of the American people.

Mr. President, there never has been a time in the history of this Government when wages were so high, when more men had money to their credit, than now. Every fourth man in this Republic has a bank account to-day, and more money is represented in the savings of labor to-day than was represented in all the money ever discovered and mined since Columbus discovered America. There is more money to the credit of labor to-day in the savings banks of our country than would be required to pay more than a third of the combined national debts of the 50 leading countries of the earth. In such a condition we are again invited to a spectacle often repudiated, now temporarily rehabilitated, and in this Chamber is to be enacted again a revenue bill as ill-suited to the necessities of our people as it is possible to imagine. It contains a blight so severe that

capital will immediately withdraw from business activity and enterprise will wither and decay.

Now, I do not rejoice over that condition of affairs. I had hoped that whatever law you pass the country would accept it, that enterprise might go on, and industry thrive and labor be employed. But I do not believe it. You are disappointed and doubtful, and in your hearts a constant dread resides. If it were otherwise you would not be standing there anticipating the difficulties which are to grow out of the passage of this law and threatening the employers of labor with dire calamity if they dare complain over the burdens you have put upon them.

Mr. HITCHCOCK. Mr. President, will the Senator yield for a question?

Mr. SMITH of Michigan. I, of course, yield to my friend from Nebraska.

Mr. HITCHCOCK. I wish to call him back for a moment to the subject of furniture, with which he opened his address, and I ask him—

Mr. SMITH of Michigan. But I did not open it with furniture. I touched the subject of furniture—

Mr. HITCHCOCK. I should like to ask the Senator whether it is not a fact that we now export about ten times as much furniture as we import?

Mr. SMITH of Michigan. Oh, Mr. President—

Mr. HITCHCOCK. Will the Senator kindly answer the question?

Mr. SMITH of Michigan. I say that the genius of our furniture workers has crowded the foreign manufacturer very severely and our products do enter into competition in almost every country in the world.

Mr. HITCHCOCK. Then I should like to ask the Senator if we are selling, say, six or seven million dollars' worth of furniture made in America in other countries in competition with those other countries, why is it necessary to maintain the present high tariff of 35 per cent?

Mr. SMITH of Michigan. I will tell you why. Because over there they do not pay on an average a dollar a day to the furniture worker. Here we pay on an average—

Mr. HITCHCOCK. How can we sell furniture abroad if competition would be so disastrous under the 15 per cent tariff at home?

Mr. SMITH of Michigan. Just let me answer. Abroad they have not the different styles we have; they are not quite so acceptable to the purchasers; but here—

Mr. HITCHCOCK. Does the Senator think the styles will change with the change of the tariff?

Mr. SMITH of Michigan. I think that when you have discouraged the domestic consumption of furniture they will find it impossible to manufacture for export alone.

Mr. HITCHCOCK. Let me ask the Senator if it is not a fact that in the days when furniture was given only a protective tariff of 25 per cent we even in those days exported much more than we imported?

Mr. SMITH of Michigan. Yes; we had our forests, and we had our enterprises, and we had our domestic market. We have no forests now. The buyers of the wood that makes the furniture in my city are in every part of the civilized world purchasing the wood. We have no adequate domestic supply.

Mr. HITCHCOCK. Is it not a fact that wood will be more easily purchased under this bill?

Mr. SMITH of Michigan. No.

Mr. HITCHCOCK. I think it will.

Mr. SMITH of Michigan. No. Why not? Because if you can not sell your product at home to those in other employment your industry will languish.

Mr. HITCHCOCK. Let me ask the Senator—

Mr. SMITH of Michigan. You can not afford to keep business going.

Mr. HITCHCOCK. Why will they not be able to sell their product at home?

Mr. SMITH of Michigan. Because in other lines labor will be cut down; because labor will be out of employment; because laborers will be turned from workmen into wanderers and furniture the last thing they will buy.

Mr. HITCHCOCK. Does the Senator think the American people are going to cease to use all furniture?

Mr. SMITH of Michigan. Yes; I think that they will cease to use new furniture for the time being, as they did in 1894, 1895, and 1896. They will use the old bed and the old chair and the old table in preference to new ones until they get a surplus of money and the storm rolls by, and until that time comes they will suffer collaterally a loss of customers. I went the other day into the great Hoe printing press factory—I make this statement because the Senator from Nebraska is a printer.

I went into the Hoe factory for the purpose of buying a press, and I was told by Mr. Hoe that they were getting their London factory in shape to work more men and more hours, because it would be to their advantage to use the cheaper labor of England rather than the high-priced labor that they were obliged to employ in New York. When I asked him: "Will it make any difference in the price of your printing presses?" he said, "No; we will govern our output by the demand, but we will play safe, because we will make our new presses by the lower scale of London labor."

Mr. HITCHCOCK. Will the Senator from Michigan now please answer why the American furniture manufacturers need a protective tariff of 35 per cent—

Mr. SMITH of Michigan. I am not talking about what they need.

Mr. HITCHCOCK. In this market, when they sell between six and seven million dollars' worth of furniture without any protection in free competition in other countries?

Mr. SMITH of Michigan. Now, just a moment. Listen, will you? I want to answer the Senator directly. I am not pleading any duty on furniture at all. If you will give a fair protection on the other employments of labor, we will have a market for our domestic furniture without a burdensome tariff; but it is these collateral industries that are affected vitally by the tariff. The farmer who raises the sugar beet and the wool, the men who work in the American industries at wages, millions of whom have money to their credit in the banks, are the people upon whom we will rely to buy the products of our labor.

Mr. REED. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Missouri?

Mr. SMITH of Michigan. I always yield to my friend from Missouri.

Mr. REED. Will the Senator from Michigan tell us how many men in his State are actually engaged in raising sugar beets?

Mr. SMITH of Michigan. Yes. I should think upward of 15,000.

Mr. REED. I notice that there are only 40,000 acres under cultivation, according to the Statistical Abstract. Does the Senator mean to say that they only cultivate about 2½ acres apiece?

Mr. SMITH of Michigan. Oh, well, you have got to pay the laborer who works in the beet fields, on an average, \$2.75 a day, while the peon who works in the sugar fields of Cuba, who wears a clout upon his stomach and not even a hat upon his head or shoes upon his feet, does not get over 10 cents a day; and you propose to pit the farmers and the laborers upon the farms in that industry against such labor as that.

Mr. REED. But, Mr. President, the Senator's last remark was so far aside from my question that I will not follow it at this time. It was not an answer. I was trying to get at a fact and not a fancy, neither did I mean to inspire another burst of oratory. I was simply trying to find out how many men in the State of Michigan were actually engaged in cultivating sugar beets.

Mr. SMITH of Michigan. I have told the Senator.

Mr. REED. And the Senator said that he thought there were about 15,000.

Mr. SMITH of Michigan. I think so.

Mr. REED. I followed that by the statement that the Statistical Abstract showed that there were but 40,000 acres cultivated, and I wanted to ask the Senator if he was not in error about the number of men engaged, because, surely they must raise, if they are really in the business, more than 2½ or 3 acres apiece.

Mr. SMITH of Michigan. I do not know that they do.

Mr. REED. Then, if that is the case—

Mr. SMITH of Michigan. I have seen the beet farmer parcel his laborers out with reference to the smallest possible labor for the most thorough results.

Mr. REED. Very well, then.

Mr. SMITH of Michigan. I think in the State of Michigan we have got upward of \$10,000,000 invested in the beet-sugar business.

Mr. REED. I wanted to follow this with another question. I am trying to get at some facts—that is all—in my very slow way. The Senator spoke of the wages paid in cultivating beets.

Mr. SMITH of Michigan. Yes.

Mr. REED. Are the wages higher for the men who cultivate beets than they are generally for other farm labor?

Mr. SMITH of Michigan. Oh, yes, Mr. President.

Mr. REED. Arising from what cause?

Mr. SMITH of Michigan. Arising from the fact that it requires exceptional skill. I have just returned from California,

and I know my friend, the Senator from California, will bear me out in the statement that it is difficult to get men in the beet fields at \$2.50 a day.

Mr. REED. Is it not a fact that in some of the Western States they are cultivating sugar beets with what you might call peon labor, with the lowest and cheapest class of labor there is?

Mr. SMITH of Michigan. I never heard of it; but I will say that the sugar producers of California are getting any labor they can get that is skilled enough to answer their purpose, but they are paying that labor all the way from \$2.50 to \$3 a day.

Mr. THOMAS. Mr. President—

Mr. REED. Now, I have just one further question in this connection.

Mr. THOMAS. I was simply desirous of giving the Senator from Missouri a little information on that subject.

Mr. REED. Very well.

Mr. SMITH of Michigan. Before the Senator sits down—

Mr. REED. I was not through. I yielded to the Senator from Colorado; that is, I gave way to him. I can not yield to him.

Mr. SMITH of Michigan. I want to say to my friend from Missouri that his very inquiry—and I know it is a sincere and honest one—prompts me to urge that Senators upon the other side open the doors and give a hearing to the people who want to be heard upon this question. The Senator from Missouri wants accurate information; he ought to have it; and he can get it without any difficulty if the Committee on Finance will open its doors and permit those who are to be injured, if injury is to result, to tell them in advance what the true situation is.

Mr. THOMAS. Mr. President, I merely wish to say, in response to some of the inquiries of the Senator from Missouri [Mr. REED], that the labor employed in the beet-sugar fields of the West is as cheap as, if not the cheapest of, any labor on this continent. It consists of Mexicans—

Mr. SMITH of Michigan. What are they paid?

Mr. THOMAS. Syrians, Chinese, Japanese, Austrians, Germans, who work very cheaply and who work in groves or colonies. The cost per acre is somewhere in the neighborhood of \$20 in my State. It is not agriculture; it is horticulture. The rate of wages I can not state in round numbers, but the wages are as cheap as those of any labor on this continent.

Mr. SMITH of Michigan. How cheap?

Mr. THOMAS. Just let me finish my answer. Some time ago, and shortly after the industry began in my State, the labor organizations objected to this sort of labor, which was done by Mexicans. They were asked to turn their hands to it; they did so, and finally said, "You people are welcome to your job." It is the cheapest labor on the continent, in my judgment.

Mr. SMOOT. Mr. President—

Mr. SMITH of Michigan. I wish the Senator from Colorado would let us know how cheap it is.

Mr. THOMAS. I will do that long before this discussion is over; but I do not wish to hazard a statement that may be incorrect. I can not give it from memory, and not anticipating that this debate would occur so soon, I have not had an opportunity to refresh my memory as to the figures.

Mr. SMITH of Michigan. Is it as cheap as is the labor in Cuba?

Mr. THOMAS. It is quite as cheap, in my judgment, as the labor in Cuba.

Mr. SMITH of Michigan. Then it does not cost much in Colorado to make sugar.

Mr. THOMAS. But my statement was that it was the cheapest labor on the continent, with the possible exception of some of the colored labor in the South, as to the price of which I am not informed.

Mr. GALLINGER. I rise to a question of order, Mr. President. I think it would be well to have Rule XIX read. Possibly some of the rest of us may want some time to say a few words on this subject, and if this is to be a colloquial discussion, without reference to the rule, we never shall have a proper debate.

Mr. THOMAS. This is my first offense, Mr. President.

Mr. SMOOT. I wish to ask—

Mr. SMITH of Michigan. Before the Senator from Utah asks his question, inasmuch as I have the floor, I want to ask the Senator from Colorado [Mr. THOMAS] whether he is opposed to allowing the beet-sugar raisers of Colorado to come before the Committee on Finance and to give accurately the cost of their sugar production?

Mr. THOMAS. Yes. Shall I say why?

Mr. SMITH of Michigan. You are opposed to that?

Mr. THOMAS. Yes. Shall I say why?

Mr. SMITH of Michigan. The Senator may say why, if he wishes to do so; yes.

Mr. THOMAS. I think I have good reasons for my position. In the first place, those gentlemen have been before the House committee, not once, but several times. We all have their statements, which we are reading, and nearly all of which I have read. They can tell us nothing that they have not already told the committee of the other House time and time again.

Mr. SMITH of Michigan. The Senator is mistaken as to that.

Mr. THOMAS. And I for one do not propose to vote for a proceeding that will delay the ultimate passage of this measure and carry it into the beginning of the next regular session of Congress.

Mr. SMITH of Michigan. Now, one more question: You say you have all the information necessary?

Mr. THOMAS. Yes.

Mr. SMITH of Michigan. Then, why can you not tell us what it costs per day to hire that labor?

Mr. THOMAS. I simply told the Senator I could not state it from memory, and I do not wish to hazard a statement that may not be correct—

Mr. SMITH of Michigan. Does the Senator know?

Mr. THOMAS. But I believe it to be somewhere between 20 and 22½ cents a day.

Mr. SMITH of Michigan. Oh, no. Mr. President—

Mr. SMOOT. Mr. President—

The VICE PRESIDENT. The Senator from Michigan has the floor. He had consented that the Senator from Missouri [Mr. REED] should propound certain inquiries. Is the Senator from Missouri through, or does he desire—

Mr. SMITH of Michigan. I have the floor.

The VICE PRESIDENT. The Chair understands the Senator from Michigan has the floor. Does he yield further to the Senator from Missouri?

Mr. SMITH of Michigan. No; not at this point. I merely want to express my surprise, my regret, and my entire disbelief in the figures just given by the Senator from Colorado—22 cents a day. That can not be true.

Mr. SMOOT and Mr. WORKS addressed the Chair.

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Utah?

Mr. SMITH of Michigan. Of course.

Mr. SMOOT. Mr. President, I merely want to make a correction, so far as the State of Utah is concerned, in relation to the statement that has been made by the Senator from Colorado [Mr. THOMAS]. He referred to the Western States in speaking of cheap labor—

Mr. THOMAS. Yes.

Mr. SMOOT. And that they employ Greeks, Chinamen—

Mr. THOMAS. I did not mention Greeks, although I think they may be also employed.

Mr. SMOOT. And Japanese and other different classes of foreign labor.

Mr. SMITH of Michigan. And Austrians and Russians.

Mr. SMOOT. I want to say to the Senator from Colorado that while that statement may apply to Colorado it does not apply to the State of Utah. I say to him now that there is no beet field in the State of Utah which employs the labor he says is employed in the West.

Mr. THOMAS. Will the Senator say that it costs more than \$20 an acre for sugar-beet cultivation?

Mr. SMOOT. Yes, Mr. President; I will say that it costs more than \$20 an acre in the cultivation of sugar beets in Colorado; and it costs \$35 an acre in the State of Utah.

Mr. THOMAS. I take issue with that statement also.

Mr. SMOOT. I know that it costs \$35 in Utah, and I believe that it costs that much in Colorado.

Mr. WORKS. Mr. President—

Mr. SMITH of Michigan. Now, Mr. President, I yield to the Senator from California, who has been very patient and who desires to make an inquiry.

Mr. WORKS. Mr. President, I had not expected that California would be brought into the tariff discussion at this early day. I have been greatly astonished at the statements made by the Senator from Colorado [Mr. THOMAS]. If they are paying any such wages as that in that State, I think Colorado had better be annexed to Cuba. [Laughter in the galleries.]

The VICE PRESIDENT. The galleries will preserve order.

Mr. WORKS. The statement of the Senator from Colorado is not true as it relates to California. We do not pay that kind of wages in our State. I am glad to say, and we are not employing all the kinds of people that the Senator from Colorado mentions.

Mr. THOMAS. May I ask the Senator a question?

Mr. WORKS. Certainly.

Mr. THOMAS. Are you not employing Syrians?

Mr. WORKS. Not, as I understand, in the beet industry.

Mr. THOMAS. Japanese?

Mr. WORKS. We may be employing some Japanese; and the Government seems disposed to compel us to keep Japanese whether we want them or not?

Mr. THOMAS. Chinese?

Mr. WORKS. Probably so.

Mr. THOMAS. Mexicans?

Mr. WORKS. I do not know about that; but we are paying decent wages to whomsoever we employ.

Mr. THOMAS. And other foreigners?

Mr. WORKS. No. I expect before this discussion is over to give the Senate—

Mr. THOMAS. May I ask the Senator another question?

Mr. WORKS. Just a moment.

Mr. SMITH of Michigan. I have the floor, and I yielded to the Senator from California.

The VICE PRESIDENT. The Chair thinks perhaps we can shortly reach some conclusion of the pending motion.

Mr. THOMAS. Do they not work in colonies?

Mr. WORKS. Not that I know of.

Mr. GALLINGER. Mr. President, I think the rule ought to be read, and I think it ought to be enforced.

The VICE PRESIDENT. Does the Senator from New Hampshire call for the reading of the rule?

Mr. GALLINGER. Yes; the first clause of the rule relating to debate.

Mr. SMITH of Michigan. I can remedy the matter by not yielding.

Mr. GALLINGER. The first clause of Rule XIX I think ought to be read.

The VICE PRESIDENT. The Secretary will read as requested.

The Secretary read as follows:

When a Senator desires to speak he shall rise and address the presiding officer, and shall not proceed until he is recognized, and the presiding officer shall recognize the Senator who shall first address him. No Senator shall interrupt another Senator in debate without his consent, and to obtain such consent he shall first address the presiding officer; and no Senator shall speak more than twice upon any one question in debate on the same day without leave of the Senate, which shall be determined without debate.

Mr. WORKS. Mr. President—

Mr. SMITH of Michigan. I yield to the Senator from California for a question.

Mr. WORKS. Mr. President, I have not in any respect violated the rule which has just been read. I addressed the Chair, and waited patiently until I was recognized. I think, however, the Senator from New Hampshire is perfectly right in calling the attention of the Chair and of the Senate to the rule.

I have been drawn into this discussion, Mr. President, unexpectedly by what has occurred, and did not expect to take up the subject until later. Some time during this summer I expect to discuss this question and undertake to disclose the facts with respect to the beet industry in California. I shall expect then to show that the statements made by the Senator from Colorado are not sustained by the facts as they exist in my State. I do not know anything about what the conditions are in Colorado, but I know that such conditions do not exist with us.

The matter of the effect upon the lands in California has been mentioned here. Thousands of acres of California lands that were practically worthless by reason of the deposits of alkali in the land have been reclaimed and made some of the best lands we have in the State for all purposes. That is one of the greatest benefits that has resulted to the State of California from the growing of beets. It has not only added to the land values of the State, but of the whole Nation, and is important in that respect.

What has been said by the Senator from Michigan with respect to wages paid in California is practically correct. The best of wages are paid there for that kind of work, just as in the case of other farm industries. There is no difference, so far as I know, between the two.

Mr. SMITH of Michigan. Mr. President, the discussion—

Mr. REED. I want to ask the Senator, with his permission, the question that I started to ask him three-quarters of an hour ago. It is simply to conclude the series of questions I was asking.

Mr. SMITH of Michigan. Is this the first of a series?

Mr. REED. Well, neither the first nor the last, if the Senator does not want me to ask it.

Mr. SMITH of Michigan. I desire to say to the Senator from Missouri that I will gladly yield the floor to him—

Mr. REED. No; I do not want that.

Mr. SMITH of Michigan. But I do not exactly want to go under cross-examination this afternoon.

Mr. REED. I was not attempting to cross-examine the Senator, but in view of the fact that he has stated that there has been no light thrown upon these questions through investigations or hearings—

Mr. SMITH of Michigan. I did not say that.

Mr. REED. And as he was speaking about his own State—

Mr. SMITH of Michigan. I did not say that, Mr. President.

Mr. REED. And as he is so well informed with reference to matters relating to his own State, I was trying to find out how many men were actually employed in raising sugar beets in Michigan. I understood the Senator to say about 15,000 men, in his judgment.

Mr. SMITH of Michigan. I included all the field people employed in that industry.

Mr. REED. Does the Senator mean there are that many raising the beets?

Mr. SMITH of Michigan. Yes; about ten or fifteen thousand, I should think. That includes everybody that is interested in that industry in the field.

Mr. REED. What is the population of the State?

Mr. SMITH of Michigan. About 2,800,000, mostly Republicans, sometimes astray. [Laughter in the galleries.]

The VICE PRESIDENT. The Sergeant at Arms will maintain order in the galleries, or they will be cleared.

Mr. REED. The Senator is in error. The majority of them repudiated the Republican Party.

Mr. SMITH of Michigan. Oh, no; the Senator has not heard the latest returns.

Mr. REED. Possibly that is so.

Mr. SMITH of Michigan. We had a spring election, where the people had an opportunity to regret what they did last fall, and we carried the State by about 50,000. I think the Democrats were second and the Socialists were third and the Bull Moose fourth.

Mr. REED. Mr. President, I do not wish to discuss the politics of the State of Michigan.

Mr. SMITH of Michigan. No; I do not want the Senator to do so.

Mr. REED. The iniquities of the tariff are sufficient for the day. I desire to ask the Senator this concluding question: If he thinks it is good policy to tax two and a half million or three million people of his State upon their tables throughout the year for the benefit of the 10,000 people who are engaged, directly or indirectly, in the beet-sugar business?

Mr. SMITH of Michigan. Now, will the Senator allow me to answer?

Mr. REED. Certainly; I intend to allow the Senator to answer.

Mr. SMITH of Michigan. That raises the old fundamental question as to who pays the tax. Before we produced beet sugar in America our people were paying 10 cents a pound for it. After we began to produce it we bought it for 4½ cents. Who bears the burden of that tariff I leave for my distinguished friend from Missouri to figure out.

Mr. JAMES. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Kentucky?

Mr. SMITH of Michigan. I do; to be sure.

Mr. JAMES. The Senator stated, in the course of his discussion of the sugar question, that there were no beet-sugar factories prior to the passage of the free-sugar bill in 1890.

Mr. SMITH of Michigan. I said the industry was in its experimental stage; and I did not refer to 1890. I referred to 25 years ago. I said "a quarter of a century ago."

Mr. JAMES. However that may be, I stated that there were beet-sugar factories in California, and that in three years they made a profit of 100 per cent—33½ per cent per year. The Senator from Utah [Mr. Smoot] very emphatically denied that statement, and stated that whatever profit was made there was made in land. I desire to read from the testimony of Mr. Spreckels, at page 2284 of the hearings before the House committee.

Mr. SMOOT. Mr. President—

Mr. JAMES. Just a moment:

I can tell you, as an instance, that about 1887, about the time of the formation of the Sugar Trust, the Watsonville sugar factory was built at Watsonville, Cal. The first year of its operation it made 12 per cent. The following year it made 80 per cent. It was capitalized at \$500,000. There was \$400,000 of actual cash paid in, so they got more than the capital back within two years by \$100,000.

Instead of being 33½ per cent, as I stated, the sworn testimony is that it was nearer 50 per cent a year.

Mr. SMOOT. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Utah?

Mr. SMITH of Michigan. I of course yield to the Senator from Utah, although I do not like to be interrupted so continually.

Mr. SMOOT. I will not interrupt the Senator again. So that there will be no misunderstanding of what I did say, I wish to remind the Senator from Kentucky that I particularly called his attention to the fact that if they made all that Mr. Spreckels testified they made, it was not upon the production of sugar but upon the sale of real estate.

Mr. JAMES. The Senator from Utah makes the statement that that is true; but Mr. Spreckels, under oath, states that they made it out of the sugar business. The Senator was very emphatic. I can only take the sworn testimony of witnesses. Of course the Senator is not from California, and can not know the facts.

Mr. SMITH of Michigan. Mr. President, Mr. Spreckels, whom the Senator from Kentucky has quoted, is the head of the Federal Refining Co. of New York, and will be one of the beneficiaries of this Democratic policy.

Mr. WORKS. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from California?

Mr. SMITH of Michigan. I do.

Mr. WORKS. I just wanted to say that while Mr. Spreckels testified as indicated by the Senator from Kentucky, subsequently to that time other testimony was taken showing conclusively that the money was realized out of the sale of land. There is no question at all about that.

Mr. SMITH of Michigan. Mr. President, I want to arrest the attention of the Senator from Missouri [Mr. REED], who a moment ago called attention to the fact that we had 40,000 acres of sugar beets under cultivation in Michigan. I want him to know the exact facts. Michigan has to-day 100,000 acres actually under contract for beet factories. The statistics do not show 40,000 acres. One company alone has over 50,000 acres, with six factories; and 35,000 or 40,000 men are engaged in the entire business.

Mr. REED. Mr. President—

The VICE PRESIDENT. Does the Senator from Michigan yield to the Senator from Missouri?

Mr. SMITH of Michigan. Certainly.

Mr. REED. I stated to the Senator that the Statistical Abstract showed that for the last year that is reported.

Mr. SMITH of Michigan. It has not kept up with the progress of the industry, then.

Mr. REED. I stated it accurately. I referred to an official document. What is the document the Senator is referring to?

Mr. SMITH of Michigan. I hold in my hand a card written by one of the humble stockholders of the five factories that I have just spoken about, which have 50,000 acres under cultivation. I suppose it is a crime for him to come here; and I suppose that this afternoon the Senate, under the guidance of my friend from Colorado [Mr. THOMAS], will pass a resolution referring the Department of Commerce and Labor to his presence.

Mr. REED. Did I understand the Senator to say that this one man had 50,000 acres under contract?

Mr. SMITH of Michigan. No; the Senator did not.

Mr. REED. How much was it?

Mr. SMITH of Michigan. I said this man was one of 40,000 men who are interested in the Michigan sugar factories, and who tells me that his company has 50,000 acres under cultivation. Is that a crime?

Mr. REED. Then, Mr. President, we come to this—

Mr. SMITH of Michigan. Is that a crime?

Mr. REED. That in 1910 there were 40,000 acres under cultivation—

Mr. GALLINGER. Three years ago.

Mr. REED. It appears that the business has increased since that time, and now one company controls 50,000 acres; and the Senator wants to tax every man, woman, and child in the United States so that this gentleman, who has 50,000 acres, can get rich at the expense of the people.

Mr. SMITH of Michigan. Oh, Mr. President—

Mr. REED. The statement of the Senator simply shows that this business is going into the hands of syndicates, and that we are once more asked to tax the people for the benefit of some large syndicate.

Mr. SMITH of Michigan. Mr. President, the Statistical Abstract, from which the Senator has quoted, is a sufficient indica-

tion of the uneasiness and the anxiety of the American Sugar Refining Co. and of the Federal Refining Co. to head off this industry before it produces all the sugar the American people need. What page is the Senator quoting from?

Mr. REED. I was looking for my abstract. Some Senator has it. I will find it in a moment for the Senator.

Mr. SMITH of Michigan. I will give the Senator time and proceed, because I want to finish what I have to say.

I only wish to say that it is little less than shameful to think that the Senate of the United States should be asked to have this bill considered with closed doors, when a few days ago the Senate had the pleasure of hearing the junior Senator from Arizona [Mr. ASHBURST] rise and by resolution proclaim that it was the business of the Senate to open all its doors. I agree with him; and it is the business of the Finance Committee to open its doors and let the American citizen, whether he be capitalist, merchant, manufacturer, or laborer, cross its portals. Instead of sitting over there in that marble structure as cold and indifferent to public opinion as you can possibly be, you ought to open your doors and invite the men who are to be vitally affected to come in and give the facts before it is too late.

Mr. REED. Mr. President, with the permission of the Senator, I will state that I have found the section I was referring to. The year given—and it is the last Statistical Abstract—which caught my eye in a hurried examination, was the year 1909.

Mr. SMITH of Michigan. Eighteen hundred and ninety-nine.

Mr. LODGE. Eighteen hundred and ninety-nine.

Mr. GALLINGER. Fourteen years ago.

Mr. SMITH of Michigan. Or is it 1799? [Laughter in the galleries.]

The VICE PRESIDENT. If the Sergeant at Arms can not maintain order in the galleries, the galleries will be cleared. This is the third announcement from the Chair, and it is the last one that will be made to-day.

Mr. REED. Mr. President, I am not to blame because the last Republican administration could not keep its statistics up to a time within the memory of men now living.

Mr. SMITH of Michigan. There are no statistics under the last Democratic administration of which you were proud which are to be found.

Mr. REED. Oh, yes.

Mr. SMITH of Michigan. No; there were not.

Mr. REED. But, Mr. President, I wanted the Senator to understand that I have not tried to mislead him.

Mr. SMITH of Michigan. Oh, I acquit the Senator of any such purpose.

Mr. REED. The figures appear on page 149 of the Statistical Abstract. Upon glancing at them, without looking at them, I found that in Michigan the area cultivated was 40,247 acres.

Mr. SMITH of Michigan. The industry has been growing since then.

Mr. REED. We are discussing an immaterial point. I had asked the Senator how much there was, and he says it has increased. I do not dispute the fact, and have not done so.

Mr. SMITH of Michigan. It has greatly increased.

Mr. REED. I was simply trying to ascertain the number of people to be actually benefited. The Senator says about 10,000, which is all that I desired to elicit.

Mr. SMITH of Michigan. There are a great many more. There are probably more than 10,000 stockholders in those factories—women and children, as well as men.

Mr. REED. Very well; I will discuss that when the Senator takes his seat.

Mr. SMITH of Michigan. I will discuss it now.

Mr. REED. Certainly.

Mr. SMITH of Michigan. I venture the assertion that there are nearly 40,000 people directly related to that industry in Michigan. Yet they are to be crushed at the behest of the American Sugar Refining Co. and the Federal Sugar Refining Co., who are the sole rivals of our domestic sugar producers. If they have made an alliance with the Democratic Party, it is an unholy alliance. Men who have not hesitated to commit crimes to increase the volume of their business, and who are now responding to the law, make very poor allies of any political party. In every barrel of sugar shipped out by Mr. Spreckels's refining company in the last year and a half he has put a circular telling the consumers of sugar to repudiate the tariff and get free sugar.

Mr. President, the men in the cane fields of Cuba, whom I have seen in their labor, patronize no American industry. They work with neither shirts upon their backs nor shoes upon their feet; yet that kind of labor is to produce all the sugar we take.

The advantages that have been given to Porto Rico and to Hawaii for encouraging their development, and the importance of the industry in Louisiana, it seems to me ought to command at least the respectful attention of the Democratic majority of the Senate of the United States.

Who can look without sympathy upon the stalwart features of those two distinguished Senators from Louisiana, discouraged as they sit there in the rear row, having battled against their party in vain? Because it was accident alone that gave you your power, and not majorities. Resubmit the question of Democratic dominance to-day and from one end of the country to the other you would be repudiated. California, whose vote occasioned so much interest, would to-day turn the Democratic Party out of power if it had its way.

Take the lemon industry of California. We bought our lemons from Sicily until we put a tariff on them. Now we get lemons for less than we ever bought them for before. We get about \$2,000,000 of revenue from those who prefer to use Sicilian lemons. The happy and prosperous people who live amid the green fields and the blossoming trees in the foothills of California are praying that you will keep your hands off an industry that has developed so fast and prospered so highly; that has given you a better product than you ever got from foreign lands; that has furnished the product to the sick room and the home at less than you ever got it for before. Meanwhile the wages that are paid in the diversified industries of that State go to employ men in all walks of industry and commercial life, keeping our circulating medium at home, until it amounts to more now than it ever amounted to in any prior period of our country's history.

Mr. President, in a matter of such far-reaching importance, in a matter of such intense significance, in a matter affecting the welfare of so many of our countrymen perhaps for years to come, it seems to me it is asking very little of the Democratic majority in this body to open its doors to take the testimony of those who want to be heard before our industries are vitally disturbed or permanently ruined.

Mr. JAMES. Mr. President—

The VICE PRESIDENT. Will the Senator from Michigan yield to the Senator from Kentucky?

Mr. SMITH of Michigan. Certainly.

Mr. JAMES. If I understood the Senator correctly, a moment ago he stated that the Michigan Sugar Co. was the principal rival of the Sugar Trust. I desire to ask him—

Mr. SMITH of Michigan. No; I did not say that. I said the Michigan sugar industry was a rival of the Sugar Trust.

Mr. JAMES. Is it not true that—

The VICE PRESIDENT. The morning hour has expired, and the Chair lays before the Senate the unfinished business, which will be stated.

The SECRETARY. Order of business 10, Senate resolution 37, authorizing the appointment of a committee to make investigation of conditions in Paint Creek district, West Virginia.

Mr. KERN. I ask for the reading of the resolution reported.

Mr. SMITH of Michigan. Mr. President, if the Senator from Indiana will permit me, before that is done I desire to leave the floor, and I simply wish to say that I hope the Senators on the other side may yield to the request of the Senators on this side of the Chamber and give us an opportunity for the people who are engaged in our industries to be heard. I do not ask that it be extended through the summer, but this month, to give those who are to be vitally affected an opportunity to be heard in their own behalf. I beg of you to do it; and then if the consequences come which I believe are certain to come, you will, at least, not have perpetrated your offense in darkness and in gloom, but will have such statements and facts before you as will enable you to do as you evidently intend to do with a full knowledge of the vital and far-reaching effect of your action.

LOWRY'S "SUGAR AT A SECOND GLANCE" (S. DOC. NO. 23).

Mr. GORE. Mr. President—

Mr. GALLINGER. The regular order, Mr. President.

Mr. JAMES. Mr. President—

The VICE PRESIDENT. Does the Senator from Indiana yield to the Senator from Kentucky?

Mr. KERN. I do not desire anything to intervene.

Mr. JAMES. I should like to have the Senator from Indiana yield to me, that I may make a request for unanimous consent.

Mr. KERN. Very well.

Mr. JAMES. I desire to ask unanimous consent to print as a public document an article by Frank C. Lowry, entitled "Sugar at a Second Glance." An article upon this same question, called "Sugar at a Glance," has been made a public document, and I think, for the purpose of having both sides of this question properly before the people of the country, this article

ought to be printed as a public document. I therefore ask unanimous consent for that purpose.

Mr. SMOOT. I will ask the Senator from Kentucky whether that is the article entitled "Sugar at a Second Glance," by Mr. Lowry, and if it is not already in print, not only in the hearings, but in the proceedings in the House and in the Senate?

Mr. JAMES. No, sir; the Senator is mistaken. It has never been printed as a public document. There may be parts of it in hearings at various places, but it would take a man about two years to gather it up and see it in a concrete form.

I will say to the Senator from Utah there was no objection from any Senator on this side when unanimous consent was given for the purpose of printing as a public document "Sugar at a Glance," by Truman G. Palmer, and I think in fair play the Senator ought not to object to my request.

Mr. SMOOT. I merely asked the question because I have noticed the article on my desk. I have not had time to go through it; but, opening it casually, it appeared to me to be nothing more nor less than an abstract of the testimony that Mr. Lowry gave before the committee of the House and the Senate. Of course, Mr. Lowry is a representative of Mr. Spreckels, the president of the Federal Refining Co., and the Federal Refining Co. has furnished all the money that has been furnished for the publication of articles favoring free sugar. It has sent them broadcast, not only in bags of sugar but in other ways as well.

Mr. JAMES. It is immaterial who pays for the publication; it is true.

Mr. SMOOT. I am not going to object to the request.

The VICE PRESIDENT. Does the Senator from Utah object to the request of the Senator from Kentucky?

Mr. SMOOT. No; I do not object.

The VICE PRESIDENT. Is there objection? The Chair hears none, and the paper will be printed as a public document.

WASHED PAPER MONEY.

Mr. MARTINE of New Jersey. Mr. President—

Mr. GALLINGER. I call for the regular order.

The VICE PRESIDENT. The regular order is demanded. The unfinished business is before the Senate. The Chair understands that the Senator from Indiana only yielded to the Senator from Kentucky.

Mr. MARTINE of New Jersey. With the permission of the Senator from Indiana, I merely wish to take advantage at this moment to state that it is a very little step from sugar to money. In fact, money and sugar are almost synonymous. We say "we did not have the sugar," meaning "we did not have the money."

Now, I have a proposition that I desire to present. It is to have printed certain matter as a public document. But the distinguished Senator from Utah has found a very decided difference between the printing of a document that refers to the very lifeblood of our Nation, the circulating money of the country, and sugar. It may have been because sugar is grown from beets in Colorado and the washed-money enterprise does not exist there; but I make this statement because I want to have my position in the matter understood.

I am seriously in earnest in this matter, and I shall insist upon it at the proper time when I may have the floor; but I yield to the distinguished Senator from Indiana. Therefore, I will withdraw the proposition now, but I want the Senate to understand that at some other time I shall seek a suitable opportunity to press my request.

Mr. SMOOT. I wish to say to the Senator from New Jersey that the reason why I objected to the printing of 537 letters as a public document was not because it was on the question of the currency, but because all the letters were virtually upon the same subject matter and from one circular, and no doubt Senators have received letters almost similar from a great many banks of the country. I am in sympathy with the object the Senator is trying to accomplish in having it published as a document.

Mr. MARTINE of New Jersey. Mr. President, if the Senator will permit me, twice before have I endeavored to urge the publication of the document by the Senate, and in each case objection has been made.

The VICE PRESIDENT. The regular order has been called for by the Senator from Indiana, and the Secretary will read the resolution before the Senate.

MR. HATHAWAY'S BRIEF ON SUGAR DUTIES.

Mr. GORE. Mr. President—

The VICE PRESIDENT. For what purpose does the Senator from Oklahoma rise?

Mr. GORE. I ask the Senator from Indiana if he will yield to me for a moment that I may ask unanimous consent for the publication of a document?

Mr. KERN. Very well.

Mr. SMOOT. I ask for the regular order, because we can dispose of that question in a few minutes, I think.

Mr. GORE. Mr. President, I will say to the Senator from Utah that no Senator on this side desires to suppress light on the subject of sugar or any other subject. The sugar producers of Michigan have been having a hearing to-day and yesterday before a subcommittee of the Committee on Finance. Mr. Hathaway, representing the sugar interests of Michigan, filed with the subcommittee a very able and exhaustive brief. Indeed it exhausted the subject from the standpoint of the sugar producers of Michigan. That every Senator may have access to this document I ask that it be printed as a Senate document.

Mr. SMOOT. Mr. President, the regular order was called for and enforced against the Senator from New Jersey, and I shall now insist on the regular order.

The VICE PRESIDENT. The regular order is demanded.

Mr. GORE. Mr. President, I wish to disclaim for myself and for this side any responsibility for refusing to throw any light on this subject at this time.

PAINT CREEK COAL FIELDS, WEST VIRGINIA.

Mr. KERN. I ask for the reading of Senate resolution 37, authorizing the appointment of a committee to make investigation of conditions in Paint Creek district, West Virginia.

The VICE PRESIDENT. The pending resolution will be read.

The Secretary read Senate resolution 37 submitted by Mr. KERN April 12, 1913, and reported from the Committee to Audit and Control the Contingent Expenses of the Senate April 28, 1913, with a substitute, the substitute being as follows:

Resolved, That the Senate Committee on Education and Labor is hereby authorized and directed to make a thorough and complete investigation of the conditions existing in the Paint Creek coal fields of West Virginia for the purpose of ascertaining—

First. Whether or not any system of peonage is maintained in said coal fields.

Second. Whether or not access to post offices is prevented; and if so, by whom.

Third. Whether or not the immigration laws of this country are being violated in the West Virginia coal fields; and if so, by whom.

Fourth. If any or all of those conditions exist, the causes leading up to such conditions.

Fifth. Whether or not the Commissioner of Labor or any other official or officials of the Government can be of service in adjusting such strike.

Sixth. Whether or not parties are being convicted and punished in violation of the laws of the United States.

Said committee or any subcommittee thereof is hereby empowered to sit and act during the session or recess of Congress or of either House thereof at such time and place as it may deem necessary; to require by subpoena or otherwise the attendance of witnesses and the production of papers, books, and documents; to employ stenographers, at a cost not exceeding \$1 per printed page, to take and make a record of all evidence taken and received by the committee and keep a record of its proceedings; to have such evidence, record, and other matter required by the committee printed. The chairman of the committee or any member thereof may administer oaths to witnesses. Subpoenas for witnesses shall be issued under the signature of the chairman of the committee or subcommittee thereof. Every person who, having been summoned as a witness by authority of said committee or any subcommittee thereof, willfully makes default or who, having appeared, refuses to answer any questions pertinent to the investigation herein authorized shall be held to the penalties provided by section 102 of the Revised Statutes of the United States.

The expenses thereof shall be paid from the contingent fund of the Senate on vouchers ordered by said committee, signed by the chairman thereof and approved by the Committee on Contingent Expenses.

Mr. KERN. Mr. President, I ask that the resolution be adopted as recommended.

On last Monday morning my attention was called to a statement of the governor of West Virginia published in a Washington newspaper of that date regarding the proposed investigation of certain conditions in that State, in which that distinguished and amiable gentleman was pleased to employ language so picturesque and a style so unusual and to state facts so startling and sentiments so new to our civilization that I did not deem it necessary or proper to make any reference thereto on the floor of the Senate.

But as it now appears that fragmentary parts of this remarkable statement have been published in various parts of the country with its most interesting allegations of fact omitted I have concluded to ask that the entire article as originally published be printed in the RECORD, to the end that it may be permanently preserved in its entirety as well as its beauty. I send the article to the desk.

The VICE PRESIDENT. For reading?

Mr. KERN. For reading.

The VICE PRESIDENT. The Secretary will read as requested.

The Secretary read as follows:

CHARLESTON, W. VA., May 4, 1913.

Gov. Henry D. Hatfield, of West Virginia, in a statement to-night attacked Senator JOHN W. KERN, of Indiana, who to-morrow is expected to bring up a resolution which he introduced some time ago in the United States Senate providing for Federal investigation of conditions in the West Virginia coal fields.

The governor declares the Senator has been misinformed, that the coal strike is over, that he intends to arrest any person aiding and abetting lawlessness, and that he courts a thorough investigation.

In his statement Gov. Hatfield says:

"I am informed that Senator KERN has made a statement that peonage exists in West Virginia and that Mrs. Mary (Mother) Jones has been on trial before a drumhead militia court for the past 30 days.

"CALLS CHARGE FABRICATION.

"In reply to the Senator's statement relative to peonage I wish to say that his allegation is a fabrication out of the whole cloth. Mrs. Jones is not now nor has she at any time since her arrest been in prison. She is being detained—and is not in any way confined—at a pleasant boarding house with a private family on the banks of the Kanawha River, at Pratt, W. Va.

"I do not intend to permit Mrs. Jones or any other person to come into West Virginia and make inflammatory speeches that have a tendency to produce riot and bloodshed.

"The honorable body of which Senator KERN is a Member has a perfect right to investigate West Virginia or any part of it. I shall be delighted to have such an investigation and will use my best efforts to aid the investigation committee in any way I can; but Senator KERN must remember that I am responsible to the people of West Virginia for the maintenance of law and order, and it will be maintained by me during my term of office at any hazard, and when it becomes necessary to detain or jail people to accomplish this purpose it will be done unhesitatingly.

"TWISTERS OF THE TRUTH.

"Such twisters of the truth as Senator KERN seem to be largely responsible for these falsehoods and misrepresentations which work untold hardships upon those in office who have due respect for law and order and who are trying to carry out and maintain the principles of good government.

"I note that one of the statements of Senator KERN is to the effect that he knows positively that one newspaper correspondent was ejected during the trial of 'Mother' Jones and deported from the State. I can use no better terms and can not express myself more forcibly than to say that this was a willful and deliberate lie on the part of the one who informed Senator KERN, and it would not at all surprise me to learn that the Senator knew this to be the case when he made the statement.

Mr. KERN. Mr. President, I have no quarrel with this distinguished gentleman, who has thus questioned my veracity and impugned my motives in such graceful and poetic language. I have not the honor of a personal acquaintance with him, though I am compelled to confess that I have known him by reputation for many years, and it is but fair to him that I should state in this presence that the impression I already had as to the sweetness of his temper, the gentleness of his manners, the dignity of his bearing, the purity of his purposes, and his veneration for the laws of his country, has been greatly confirmed after reading the noble sentiments expressed in the delightful phrase of the interview which the Senate has just now heard.

I have no thought of occupying the time of the Senate with any extended comments on this interview. If any doubt as to the propriety and necessity of an investigation into the conditions existing in West Virginia existed in the mind of any Senator, surely those doubts have been dispelled after reading this fulmination of the chief executive of that unfortunate Commonwealth; for he makes it plain that in certain parts of the State the constitutions of both State and Nation have been nullified, and the constitutional provisions for the protection of the liberty of the citizens have been set aside by his arbitrary edicts, and we have the spectacle of a governor of an American State proclaiming his purpose to proceed in his lawless course, defiant of all the limitations upon his power which the Constitution has provided.

I shall briefly call attention to one or two passages of this document for a moment's comment. He says:

I am informed that Senator KERN has made a statement that peonage exists in West Virginia, and that Mrs. Mary (Mother) Jones has been on trial before a drumhead militia court for the past 30 days.

In reply to the Senator's statement relative to peonage, I wish to say that his allegation is a fabrication out of the whole cloth. Mrs. Jones is not now, nor has she at any time since her arrest, been in prison. She is being detained (and is not in any way confined) at a pleasant boarding house with a private family on the banks of the Kanawha River, at Pratt, W. Va.

It might be well for me to say at this point that I have never claimed to have personal knowledge as to any matter referred to in the resolution of inquiry. I have seen affidavits of workingmen, however, who declare that conditions worse than peonage have prevailed in the mining districts of West Virginia. But that issue of fact will be for the committee to try and determine.

I did not know that Mother Jones had been tried or was being tried at the time I introduced the resolution now under consideration. I learned of the trial from a very estimable lady interested in sociological work who had visited that locality to study the conditions there. She told me of the trial of Mother Jones before a drumhead military court-martial within a few miles of the State capital, and within the boundaries of the county in which that capital is situated. She was tried before this unlawful tribunal on a charge of murder, or as an accessory either before or after the fact.

The following is the military order which superseded the constitution in certain parts of West Virginia and which conferred authority upon a coterie of irresponsible militia officers to deal

with questions affecting the life and liberty of the people of that State:

(General Orders, No. 23.)

The following is published for the guidance of the military commission organized under General Orders, No. 22, of this office, dated November 16, 1912:

1. The military commission is substituted for the criminal courts of the district covered by the martial-law proclamation, and all offenses against the civil laws as they existed prior to the proclamation of November 15, 1912, shall be regarded as offenses under the military law, and as a punishment therefor the military commission can impose such sentences, either lighter or heavier than those imposed under the civil law, as in their judgment the offender may merit.

2. Cognizances of offenses against the civil law as they existed prior to November 5, 1912, committed prior to the declaration of martial law and unpunished, will be taken by the military commission.

3. Persons sentenced to imprisonment will be confined in the penitentiary at Moundsville, W. Va.

By command of the governor:

C. D. ELLIOTT, Adjutant General.

Mother Jones and other prisoners, some of whom are serving sentences in the penitentiary inflicted by this so-called military court, were tried and sentenced at a time when, according to the opinion handed down by one of the supreme court judges, and from which I quote—

The criminal courts of Kanawha County were open, able, and with full jurisdiction to try the charges against them.

But to me the most startling fact bearing on the subject under discussion was this: Here was a proceeding not only unusual but almost unheard of being carried on almost in sight of the capital of West Virginia and within 300 miles of the National Capital. One of the best-known women in America—a woman past her eightieth year—a woman known and loved by millions of the working people of America for the promotion of whose welfare and for the amelioration of whose condition she had dedicated her life—a woman so honored and beloved by these millions that she was known to all of them in every humble home as Mother Jones, was being tried in this unusual way before this mock tribunal.

The fact of the trial was sensational. The subject matter of the trial was of the deepest interest. The incidents of such a trial would be of necessity not only sensational but would interest the country.

And yet the great news-gathering agencies of the country, active, alert, with a large, intelligent force searching everywhere for items of news, were not able to furnish a line of information to their newspaper patrons concerning this astonishing proceeding.

This fact speaks volumes as to the conditions in that terror-stricken country. A zone had been established for these infamous proceedings for the purpose of suppressing information concerning them.

I was informed by a representative of the greatest of all these news-gathering agencies that the proceedings were not reported because the conditions there were such that it was not safe for newspaper men to enter that field to secure the facts for publication.

This same agency has had a representative in the City of Mexico throughout the period of the recent revolutions. He was not afraid to remain there and report faithfully the news while the streets were being plowed and mowed by the deadly missiles from the cannons of contending armies. But in West Virginia the situation was such that the American reading public was kept in profound ignorance of the startling happenings there because of a reign of terror which could not be braved by the dauntless representatives of the American Press associations.

This single fact alone will justify fully the most searching investigation.

After this trial Mother Jones remained in custody. The finding of the court-martial was returned to the governor, who has it in his keeping for approval or modification.

What the finding is, whether this old woman is to die or to live, whether she is to spend the remainder of her life in prison or go free, is known only to the one man who sets his will above the law of the land. While he solves these issues of life or death the venerable woman is detained by military law. To use his own chaste language again, "She is being detained—and not in any way confined—at a pleasant boarding house with a private family on the banks of the Kanawha River at Pratt, W. Va."

From this pleasant boarding house on the banks of the river this old woman sent me the following telegram on the same day that West Virginia's governor was giving out his interview:

HANSPORD, W. Va., May 4, 1913.

Senator KERN, Care Senate Chamber, Washington, D. C.:

From out the military prison walls, where I have been forced to pass my eighty-first milestone of life, I plead with you for the honor of this Nation. I send you groans and tears of men, women, and children as I have heard them in this State, and beg you to force that investigation. Children yet unborn will rise and bless you.

MOTHER JONES.

Mr. President, I will not detain the Senate longer. The mere suggestion of an investigation has caused the military dictator of that Commonwealth to remove her from the pleasant boarding house on the banks of the river, but it has not yet set her free.

Let this investigation proceed, that the full light may be let in on this foul spot and that all the facts bearing on these questions may be brought out, to the end that wrongs, if they exist, may be righted and that any men who are unjustly accused may be vindicated.

Mr. CHILTON. Mr. President, the misfortune of occasions of this kind generally is that it is hard to criticize a public official without being accused of, or credited with, as the case may be, political bias. I have known Gov. Hatfield since he was a boy. The only thing that I ever had against him in my life was that he is a Republican. I live in the county spoken of by the distinguished Senator from Indiana [Mr. KERN], and have lived there all my life.

Mr. KERN. Mr. President, will the Senator from West Virginia yield for a question?

The VICE PRESIDENT. Does the Senator from West Virginia yield to the Senator from Indiana?

Mr. CHILTON. I do.

Mr. KERN. I ask the Senator from West Virginia whether he indorses the action of Gov. Hatfield as he himself relates that action?

Mr. CHILTON. I am coming to that in a moment.

Mr. KERN. I understood the Senator to say that he had known nothing against Gov. Hatfield or in Gov. Hatfield's career other than his politics.

Mr. CHILTON. I did not say "his career" at all; I said "except his politics." I meant that personally. I, of course, do not indorse a great many things that Gov. Hatfield probably indorses, as the Senator will learn later on. I said I had known Gov. Hatfield since he was a boy. He and I both came from the mountains of West Virginia; and I said that I had nothing against him, except his politics—at least, I meant to say that.

I live, Mr. President, in the county, and I was born in the county, where these labor troubles had their incipency and have been carried on. I know that section of the county as well as I know the immediate place of my birth. We have had some labor troubles in West Virginia, and they have not been different from the labor troubles in Massachusetts; they have not been different from the labor troubles in Ohio or from those in the State of New York; in fact, there is very little difference between the labor troubles in West Virginia and those that are now on in other parts of the country.

On principle, and in so far as any practical good may come from it, I would oppose this resolution. I could well ask the Senate, if peonage exists in the State of West Virginia, what can the Senate do about it? If the postal laws of the United States have been violated, what can the Senate do about it? If the State of West Virginia, indeed, is not giving the people a republican form of government, what can the Senate by a report of a committee do in relation thereto? The laws of the United States have not been suspended, and peonage can be prosecuted if anybody in West Virginia has been guilty of that offense. So with the other matters proposed to be investigated. This matter, however, has taken such a shape, and political considerations possibly may have so entered into it, that I think I should make to the Senate a short explanation.

Mr. KERN. Mr. President—

The VICE PRESIDENT. Does the Senator from West Virginia yield to the Senator from Indiana?

Mr. CHILTON. Certainly; I yield.

Mr. KERN. The Senator has referred to political considerations.

Mr. CHILTON. I absolve the Senator—

Mr. KERN. Does the Senator not know that this resolution was introduced by the Senator from Idaho [Mr. BORAH] in the closing days of the last session?

Mr. CHILTON. Why, Mr. President, I never intimated that the Senator from Indiana was influenced by any political considerations or that the Senator from Idaho was. For that matter, let us assume that there is no politics in this resolution. Notwithstanding the fact of that admission, Mr. President, the State of West Virginia has been for 16 years in the hands of the Republican Party; the county of Kanawha has been for the same length of time in the hands of the Republican Party; and I am not going to sit here and, by my acquiescence, allow an indictment to be made of the people of West Virginia or of any part of it and allow the tacit admission to go unchallenged, that the Republicans of West Virginia are a different kind of people from the Democrats or of the general run of the people

of these United States. What I meant by using the word "political" was that inasmuch as no Democrat has had anything to do with these troubles in an official way, I could well play politics by allowing these sweeping charges to go unchallenged. But I am more of a West Virginian than a politician. The great coal industry of that State is more important than my political fortunes, and I represent in this Chamber all the people of my State, and not alone my own party. The labor organizations can have my services here when needed in a just cause, and the coal industry as well, and I refuse to admit that West Virginia has ever surrendered her self-respect or that her people are so ignorant as to permit open, high-handed lawlessness or the reign of a dictator.

The natives born in those West Virginia hills and her naturalized citizens, as a rule, are honest, and they love just as truly as does the Senator from Indiana a republican form of government. They treasure the traditions of this Nation, and they would go out to fight for the rights of all of the people, as they have done in the past. Because I am a Democrat I shall not permit a Republican administration to be branded as false to the people and the flag. The people of my State may differ on politics, but we all love liberty, law, and order.

Our situation, sir, is simply a growth; and anything that has existed, or may exist now, in that region of the State has come about in a natural way, in my judgment; and I say it is unfortunate for me here to-day that I, willing that this investigation should go on, must be put in the position either of defending a Republican administration in the State of West Virginia and trying to defeat this resolution or else in a way concur in what has been said in the newspaper press and in the magazines all over this country concerning the State. I prefer to do right and discharge my duty to my people regardless of consequences. Some things have gone wrong there; we have had a labor agitation; we have had a strike, so to speak; but, Mr. President, the State of West Virginia has not been careless in that matter, and I want to say that Gov. Hatfield has not declared martial law in the State of West Virginia. That was an inheritance of Gov. Hatfield's. It is just for me, as a Democrat, to say that of him as a Republican governor of my State. Gov. Glasscock declared martial law in the State of West Virginia, and when Gov. Hatfield was inaugurated on the 4th of March he found that condition there. Instead of keeping a military force, as there was under Gov. Glasscock's administration, costing, as I understand, about \$3,000 a day, Gov. Hatfield has gradually reduced that until it is now costing the State only \$50 or \$60 a day for merely a little squad of soldiers to act as a guard around the immediate place of the trouble, and he has given notice of his intention to withdraw all troops.

Now, Mr. President, acquitting the Senator from Indiana of any idea of seeking political advantage or personal advantage, so far as that may be concerned, in relation to this matter, I want the Senate to know that I do not concur in the general indictment that has been published all over this land against the State of West Virginia. She is not lawless. She does not countenance lawlessness. The general run of her people love honesty. They love legal means. They are respecters of law and order and peace. They are largely a religious people and they are always a law-abiding people. The conditions which have grown up in that State might grow up anywhere under similar causes, of which I need not speak here. They might be present in the State of Ohio or in the State of Indiana.

I do not say this to criticize the Senator from Indiana; but let him not forget that even his own city of Indianapolis has been charged with being a breeding place of anarchy and disorder. That does not refer to the great body of the people; but this country was stirred from ocean to ocean by the fact that alleged anarchists were tried in that city. They were charged there with having conspired against the lives of people all over this country; and yet I would not stand here and ask a Federal investigation of that State for that reason alone, nor would I permit myself to believe that any party in that State would willingly submit to arbitrary rule or to general lawlessness.

Mr. KERN. Mr. President—

The VICE PRESIDENT. Does the Senator from West Virginia yield to the Senator from Indiana?

Mr. CHILTON. I do.

Mr. KERN. Does the Senator understand that anybody in Indiana was tried by a military court-martial?

Mr. CHILTON. No, sir; certainly not. I am coming to that in a minute.

Mr. President, I am a Jacksonian, Jeffersonian Democrat. I will never say in this presence, nor have I ever said on the soil of West Virginia or anywhere else, that I indorse military law as construed by the present supreme court of the State and as construed by the administration that went out on the 4th of

March. That, sir, is my opinion. We must not forget, however, that the supreme court of appeals of the State has held that nothing unconstitutional was done. It has held that that military commission was justified by the laws and the constitution of the State.

Suppose, now, a committee of the Senate should determine otherwise. In the final analysis it is for the Supreme Court of the United States to determine whether or not that proceeding was violative of the Constitution of the United States, and it is for the Supreme Court of the State of West Virginia to determine whether or not it was violative of the constitution of that State. Even now a case has been prepared taking that question to the Supreme Court of the United States upon an appeal or writ of error from the supreme court of appeals of the State—the highest court in the State.

That matter is going along orderly and in a regular way. We can not stop the case if we would. We can not reverse the decision of the highest court in the State. We can not release a single person who has been held under the proceedings in West Virginia. Again, I would be slow even to insinuate, much less to admit by conduct, that if peonage or interference with the mails can be shown, the present able and faithful administration of the government will fail to take cognizance of such violations of the law.

I have said from the first—I have said it as a citizen, and I have said it as a lawyer—that I hope the Supreme Court of the United States will never hold that the word of a governor is the last word as to how a citizen of a State shall be tried. I hope the Supreme Court of the United States will reverse the Supreme Court of Appeals of the State of West Virginia and will hold that the governor of that State can not create a military commission in the way he did originally. I have said, further, that I did not want to live in a State whose governor can draw a circle around my house and try me before breakfast under a military order.

I hope that is not the law of West Virginia; but now it is, until the Supreme Court says otherwise. The court to which I am bound to give respect, if I am a law-abiding citizen of the State, has held it to be the law of the State. I am in sympathy with the view of those who are taking the case to the Supreme Court of the United States, and I sincerely hope that high tribunal will decide that the military power is circumscribed in some way, and that the Supreme Court of Appeals of my State is mistaken. That statement I have made in public and in private to persons on both sides of this unfortunate controversy; but, sir, it can not be decided by the Senate, nor by a committee of it; it must be decided in the regular way, and proceedings to determine it are going forward as rapidly as possible.

I read in magazines statements about West Virginia, many of which I know to be untrue. I read in papers in this country statements attacking good citizens of that State, some of which I know to be untrue. I would rather go out of the Senate tomorrow than to sit in this body, with the responsibilities of my position, and not rise when the question comes up and give my testimony that untrue statements are being published against good Republicans and against a Republican administration that I am naturally inclined to fight under all circumstances and against both the laboring men and some of their employers. God knows I have a political indictment against my Republican friends sufficient for all purposes that I know to be true. I will not sit here in my place and allow things to be said against them which my knowledge teaches me, and my information leads me to believe, are not true.

Gov. Hatfield found this order. Not a single human being has he allowed to go into the penitentiary. He not only found it, but he found it upheld by the Supreme Court of Appeals of the State of West Virginia. He has simply been executing it, not allowing a human being ever to get inside of the penitentiary walls since he has been on the job. It is but simple justice to state these facts, and it is but fair to admit that he has had a most difficult situation and has given his best thought and practically all of his time to its solution. I am opposed to him politically, but I will not strike under the belt. If West Virginia's good name is the price of my political success, then my loyalty and love prevent me from paying the price.

Mr. KERN. Mr. President, will the Senator state that there are not two men in the penitentiary now, one serving a sentence of five years and the other a sentence of two years, imposed by this military court-martial?

Mr. CHILTON. They were sentenced under a prior administration, though; not under this one.

Mr. KERN. I am talking about the court-martial that we are talking about here. Were not the cases of those two men presented to the Supreme Court in habeas corpus proceedings,

and are not those same men now, under the administration of Gov. Hatfield, permitted to remain there as prisoners, with the full power of pardon in his hands?

Mr. CHILTON. I say last what I said first: It is my information that not a single person has been sent to the penitentiary under Gov. Hatfield's administration. They were tried under Gov. Glasscock's administration; they were sentenced to the penitentiary, and they were put in the penitentiary, and a great many of them were pardoned by him. I think I am right in that statement. I say it subject to correction if I am not.

Mr. KERN. In what court were these men tried?

Mr. CHILTON. They were tried in a military court. There is no doubt about that.

Mr. KERN. How many miles from the city of Charleston does that court sit?

Mr. CHILTON. Some 8 or 10 or 15 miles, or probably 20 miles. It is in the same county, adjoining, right along on the same river.

I am not denying that people have been tried by a military court, and I am not defending it. I am not denying that the administration has carried out martial law, probably in its rigor. I am simply trying to get the facts before the Senate, to have it understand that this has not been done in the extreme, high-handed, arbitrary manner that has been described. It has been upheld by the Supreme Court of Appeals of West Virginia.

I will ask the Senator now if the language which he read a moment ago was not from the dissenting opinion of that court?

Mr. KERN. I so stated.

Mr. CHILTON. I did not understand the Senator to say so. He said it was the language of one of the judges that decided the case.

Mr. KERN. Yes; it is a minority opinion. I am going to ask later to have it printed as a Senate document, because it exposes the iniquity not only of the conditions in West Virginia but of the court itself.

Mr. CHILTON. There is no doubt in the world, whatever it may be, that the dissenting opinion of Judge Robinson expresses my view of the law and what I hope the Supreme Court of the United States will hold to be the law. But up to this time that is not the law in the State of West Virginia, and that decision must be reversed before the views of Judge Robinson shall become the law. I leave it for the Senate to determine whether or not the word "iniquity" applies to the court or to the decision. Our judges are elected by the people, and they are men of ability and character.

As I said before, Mr. President, the magazines and newspapers have given a very horrible description of conditions in West Virginia. Some of these I know to be untrue. I want to say further that I have not taken either side of this controversy. The members of the labor organizations of West Virginia have been my friends all during my political life, and they are my friends now.

They know that I understand perfectly well that the great body of these organizations stand for law and order and regret the outbreaks which sometimes have brought down the strong arm of the law upon them.

I hope they are that character of people—and they have got to be if they are to be my friends—who want all the truth and who do not want anybody to misrepresent any condition for their benefit. I have talked to them about these matters; I talk to them often, and they so express themselves to me. I feel that they want nothing to go through the Senate of the United States upon misrepresentation or as a result of any extreme statements coming from them.

Part of the strike and all of the lawlessness, I have always said, was not authorized by the labor unions. You can always find on the outskirts of these strikes a few people who do not want law and order anywhere, who will use the sympathy of the people for labor as an opportunity to do lawless acts and to do things of which labor unions do not approve.

As I said in the beginning, ordinarily I would ask that this resolution be defeated. Why? Because each Senator feels that his State ought to be allowed to take care of its own affairs. I recall that when an effort was made here to investigate the Lawrence strike, the mere suggestion of the Senator from Massachusetts, who said that that State was able to take care of its own affairs, was all sufficient for the Senate, and then and there the matter was dropped.

I do not, however, want West Virginia held up to the people of this country as being a lawless State and then let the matter drop there. I should not want that done even if my word could accomplish it. I am not that kind of a citizen of the State. So

far as I am concerned, I agree with Gov. Hatfield that the matter might be investigated; and if I did not agree with him, since I have seen his statement that he wants it investigated, I should not object. But, Mr. President, I think this resolution should be amended. I think there should be some amendments made as to the wording of it.

It occurs to me that the resolution has not yet taken the regular course. It was simply referred to the Committee to Audit and Control the Contingent Expenses of the Senate on the question as to whether or not that committee would recommend that the Senate bear the expense of the investigation. The resolution has never gone to a committee upon its merits. I think the wording of it should be changed in some respects. I think it should cover two or three other matters, so as to embrace both sides of this great controversy.

I intend to ask—not for the purpose of killing the resolution, not for the purpose of delaying any investigation, because it can come back here the first of next week—to have this resolution sent to the regular Committee on Education and Labor as to its merits. It has never gone there upon its merits, and it should be considered by that committee, where proper amendments can be made to it. At the proper time I am going to ask—and move, if necessary—that the resolution be sent to the Committee on Education and Labor and reported upon as to its merits, after such a hearing as to the grounds and reasons for making the investigation as may be submitted. Now there are no facts before the Senate. We have only a resolution and a speech. Can we afford to make a precedent that any Senator can offer a resolution to investigate an internal affair of a State and, without proof of its necessity and without suggestion that any good can result therefrom, the Senate will order the investigation? I only ask fair treatment for my State and an orderly course in our proceedings.

Mr. STONE. Mr. President, this trouble in West Virginia is connected with coal mines, is it not?

Mr. CHILTON. Yes, sir.

Mr. STONE. How many men are engaged as coal miners in West Virginia?

Mr. CHILTON. In round numbers, 70,000.

Mr. STONE. Can the Senator tell who they are? By that I mean, can he classify them as to nationality?

Mr. CHILTON. No, sir; I can not. A great many of them are native-born citizens, both white and black. A great many of them have come in from the State of North Carolina and the State of South Carolina, and the overplus from Virginia. Those are mostly of the colored race. Then there are quite a number of other nationalities.

Mr. STONE. As between whites and blacks, how are they divided?

Mr. CHILTON. I should say there are about two or three whites to one black.

Mr. STONE. How is it as to the foreign-born people—Italians, Poles, and so forth?

Mr. CHILTON. It would be a guess, but in my part of the country the majority of the people are native-born whites and blacks. I can not speak of the upper end of the State. In my end of the State—that is, in the New River and the Kanawha fields, and I take it in the McDowell fields—a large majority of the miners are blacks and native-born whites. I should think that would be a correct statement.

Mr. STONE. They are citizens of the United States, then?

Mr. CHILTON. Yes; they are citizens.

Mr. STONE. Most of them?

Mr. CHILTON. Yes; that is my opinion about it. Of course there are a great many people there, a great many foreigners, that are not citizens of the United States. I desire to have it understood that I do not speak from actual figures. I am speaking generally from my limited knowledge of the situation.

Mr. President, it is a serious matter to indict a whole State, its courts, its governor, and all its civil officers. An investigation as broad and as sweeping as this would be an indictment. If I were a mere politician I could well sit here and permit this wholesale charge against my people and their Republican officials to take the easy course of parliamentary procedure that is mapped out for it. If we can start right and the country will withhold judgment till all the facts be known, the word of the governor put into the record that an investigation is desired, leaves me little to say in answer to the suggestion that an investigation might vindicate the State. But why object to a preliminary hearing by the regular committee? Why railroad such an important resolution? No one can be injured, for it is well known that this investigation, if ordered now, can not be made for some time, because the presence of Senators here at the Capitol is and will be for quite a while demanded. The press of West Virginia announces that the strike has been

settled. That is my information from other sources friendly, too, to labor organizations. The regular committee can hear anyone desiring to be heard, and it can then decide whether or not there is a public necessity for an investigation, and if so, the scope of that investigation.

Mr. GOFF. Mr. President, I think it is quite apparent from what has already been said that no good can come from this proposed investigation. I should like each Senator to ask himself, before voting for it, on what evidence is he voting? What has been presented to the Senate, or to any committee of the Senate, justifying such allegations as have been made here relative to the State of West Virginia that will authorize this great deliberative body to pass this resolution?

A resolution has been offered, that resolution has been referred to a committee, and a report has been made. The report simply tells the Senate in substance:

We report this resolution favorably, and trust it will pass.

On what? On a newspaper statement? On a mere interview given by some one to some one? Or is it on an affidavit of some man or woman who, before the evangel of Almighty God, will state that such facts exist as will justify the Senate in so proceeding? Not a scrap; not a memorandum; not an affidavit.

Is that the way matters of great moment are brought to the attention of the Senate? Does not a committee from the Senate give the reasons why a bill should pass or why a resolution should be favorably considered? I ask you to look for one single word telling why that should be done.

Is it because there is a strike in the coal region of West Virginia? Concede it. There has been a strike in the coal region of West Virginia, as there have been strikes in the coal region of Illinois, of Ohio, of Virginia, of every other section of the country where coal is mined. Then, it can not be that simply because there is a strike the investigation should be made.

Then what else? Because men have been killed? Concede it. Have not men been murdered, killed, and assassinated at other mines, also at factories and mills?

It was only yesterday that I read in one of the metropolitan journals that up in the great State of New York at a strike—I think at Syracuse, but I am not sure of the city—two rioters and a policeman had been killed. Should not the Senate at once send a committee there to investigate that matter and ascertain who was to blame and what action it should take? Over in the State of New Jersey, at Paterson, I think, a strike at the silk factories has been in progress for some time; property has been destroyed, life has been taken. Should not the Senate send a committee there to investigate that matter?

But it is said we have martial law in West Virginia. Is that anything new in this country? Would it not be much better if in some localities where martial law has not been declared it had been proclaimed?

Now, what is martial law? It is simply the rule of the military when the civil power is inadequate. That is all. It should necessarily intervene when there is chaos, when the civil power fails. Would not a justice of the peace in this strike zone in West Virginia, the sheriff of the county, or the constable of the district, make a lovely spectacle of himself in attempting to arrest two or three thousand riotous men? How long would the man stay under arrest with a thousand of his comrades to rush him from the officers of the law? How long would the courts stay open in that zone?

Martial law does not exist throughout the State of West Virginia. With its five hundred and twenty and odd thousand square miles of territory it exists only in one small section of one county; that is all. Why? Because in that small territory a few miles square this condition of affairs still exists, and the civil authorities are utterly powerless.

Gov. Hatfield and Gov. Glasscock both proceeded under the provisions of law. They both proceeded under West Virginia enactments. Those West Virginia enactments are in spirit older than the State. They are taken from her grand old mother—Virginia. We first find them upon the statute books of colonial Virginia. We find them repeated when such brilliant men as Patrick Henry and Thomas Jefferson were in control of affairs in Virginia. We find that when Thomas Jefferson was governor of Virginia the Legislature of Virginia proposed that the governor, with the advice of his council, the council being used there as a cabinet, might at any moment issue a proclamation that would cause the arrest, the banishment, the imprisonment the holding in detention of anyone who was producing turmoil and strife, of anyone who was giving aid and comfort to those opposing. At that time the spirit of '76 was in the air. At that time this enactment went so far as to say that as to the people so arrested the writ of habeas corpus should not be used.

The men who were then speaking and then enacting law were men who knew their rights and dared maintain them. One of them was the man who said, "Give me liberty or give me death." Another was a man whom we all believe indited the glorious Declaration of Independence, and, pardon me, last but not least by any means, the founder of the Democratic Party. I say it is a part of the history of the country that has come down to us through the years to the present time.

Gentlemen, just think what the situation would be without it. We might as well look these things in the face. The turmoil and strife that are in the land, growing from strikes here, there, and everywhere, necessarily invoke the military power and thereby override the civil law. Are we to stand idly by? Are the governors of the State of New York, the State of Ohio, the State of New Jersey, the State of Indiana, where these difficulties have arisen, to stand by and take no action, and simply rely upon the justices of the peace or the judges of the courts? Would not that be folly?

In this small section of the State of West Virginia martial law exists. In every other section of the State the civil courts are open, as they have always been. If the people to whom the Senator from Indiana alludes are improperly held by the judicial authorities or by the mandate of the governor, why do they not go to the courts? The courts are open. Their petition will be heard. Are we to presume that a man is held in duress vilely improperly? Is it not the presumption of law that he is properly so held? On the eloquence of the Senator from Indiana, or out of sympathy for an aged lady, are we to presume that she is improperly held in confinement, or is it not the presumption that in all the States of the Union men or women in prison are held according to law? Now, if they are not held according to law they can go to the courts; and I will say that these people have gone to the courts. They have filed their petitions in the court; they have asked the courts to release them; they have made the same argument that the Senator from Indiana has made; and what did the inferior and court of appeals of West Virginia say? They said: "You are properly held in confinement under the law and the constitution. We can not turn you out."

Now, such is the judgment of those courts. The Supreme Court of West Virginia is composed of able, learned, and experienced men—tried jurists—who, acting upon their oaths, have construed those statutes and executive proclamations, as similar enactments and mandates have by other courts for years past been construed. Whether we agree with them or not is not the question before the Senate. It is the Supreme Court of West Virginia that has spoken. Are we to ignore our judicial system? Does it not provide that if the supreme court of a State rules that a citizen of the United States is improperly deprived of his property or of his liberty the great tribunal that sits in another part of this Capitol shall review that judgment when the same is properly taken before it? Why do they not bring it here? Those so convicted and held do not ask the Supreme Court of the United States to reverse the judgments now standing against them. My colleague [Mr. CHILTON] says he understands that will be done. Can we not wait and abide the judgment of that great court? Why should we proceed now? Why should we stir up this strife? Why should we continue it in West Virginia?

I doubt very much whether the wish of my colleague will ever be realized—that the judgment of the court of appeals of West Virginia will be reversed. This is no new question. It was raised out in Colorado a few years ago. (In *re Moyer*, 35 Colo., 159.) It is a noted case. That same matter in another form went to the Supreme Court of the United States. What did that court say? Let me invite your attention to the syllabus in *Moyer v. Peabody* (212 U. S. Reports, p. 78):

What is due process of law depends on circumstances and varies with the subject matter and necessities of the situation.

An officer of a State interfering with an individual's rights in an unconstitutional manner derives no protection from personal liability on account of his office.

The declaration of the governor of a State that a state of insurrection exists is conclusive.

So says the Supreme Court:

Where the constitution and laws of a State give the governor power to suppress insurrection by the National Guard, as is the case in Colorado—

As is the case in West Virginia—

he may also seize and imprison those resisting, and is the final judge—

That is, the governor, now—

and is the final judge of the necessity for such action, and when such an arrest is made in good faith he can not be subjected to an action therefor after he is out of office, on the ground that he had not reasonable cause.

On this question also see the case of *Luther v. Borden* (7 How., 1) and *Commonwealth v. Shortall* (206 Pa., 165).

Mr. THOMAS. Mr. President—

The VICE PRESIDENT. Will the Senator from West Virginia yield to the Senator from Colorado?

Mr. GOFF. I yield.

Mr. THOMAS. I am, of course, very familiar with the decision to which the Senator refers. It was the outgrowth of labor conditions.

Mr. GOFF. Most undoubtedly, it was, just as in West Virginia.

Mr. THOMAS. The decision as rendered by the supreme court of the State invested the governor with absolute power. He used it in deporting hundreds of men from the district in box cars and dumping them out upon the prairies of New Mexico and of Kansas. The people of the State, generally speaking, without regard to party, disapproved of that decision, and largely because of the consequences which followed it, which were subversive of all forms of constitutional government and of every individual right guaranteed by that document to the individual. It resulted in a revulsion of political sentiment, in consequence of which, among other things, the judges responsible for the decision have not been returned to office.

Mr. GOFF. Yes; quite likely; I am not surprised. If the wish of the mob is to prevail, judges will be recalled.

Mr. THOMAS. Mr. President—

The VICE PRESIDENT. Does the Senator from West Virginia yield to the Senator from Colorado?

Mr. GOFF. I do.

Mr. THOMAS. The Senator certainly does not mean by that expression to say that the people of the State of Colorado are a mob?

Mr. GOFF. No; I do not.

Mr. THOMAS. They are a law-abiding people, and acted in their resentment by constitutional methods exclusively.

Mr. GOFF. No; they are not all engaged as is the mob, but many of the people in Colorado did, as well as many of the people in West Virginia, sympathize with the men who are engaged in these controversies, who have taken the law into their own hands, and their votes will be cast accordingly.

Mr. THOMAS. Mr. President—

The VICE PRESIDENT. Does the Senator from West Virginia yield further?

Mr. GOFF. I do.

Mr. THOMAS. The sympathy of the people of my State was against the labor conditions until that decision of the supreme court turned the tide, so that the statement is not entirely correct with reference to existing public sentiment there.

Mr. GOFF. Well, is it not a pity that this decision that you say has been recalled has nevertheless been affirmed by the Supreme Court of the United States?

Mr. THOMAS. Mr. President, I think not.

Mr. GOFF. Very well. Why?

Mr. THOMAS. Because the acts which followed that decision demonstrated beyond question the effect that could be given to it, when a governor of a State can be armed with absolute authority, and his ipse dixit as to the existence or nonexistence of insurrectionary conditions enables him to set aside the law of courts, all forms of civil and judicial procedure, and substitute his will for the law.

Mr. GOFF. Mr. President, in my State we will not for one moment think that any man whom the voters of that State—whatever his politics—have chosen as their governor would ever act in that manner, ever substitute his will for the law.

Mr. THOMAS. Mr. President, I certainly hope the governor of that State will not; but if he does, I earnestly hope that the people of West Virginia will consign him to the same fate.

Mr. GOFF. But bear in mind, as I said a moment ago, that "sufficient unto the day is the evil thereof." We have no governor of any Commonwealth in this great Nation who has ever resorted to any such thing, who has ever betrayed a trust of that kind. He feels his responsibility.

I want to say for Gov. Hatfield, of West Virginia, that there is not an executive in all the broad land, from ocean to ocean and mountain to gulf, who has a higher regard for his position than Gov. Hatfield. He is a man of courage, a man of brains, a man of education, a man of intelligence, who knows his rights and dares exercise them. He is a man among men—a governor among governors. That is the situation out there, Senators. It exists in just one small portion of the State.

The governor is to stand by, I suppose, and let the insurrection continue, permit those engaged in rioting to have their own way, and the law to be defied.

I want to say that there are just as good men in that small section of the State as ever lived anywhere. There are just as

good miners in those coal mines as ever mined coal anywhere or earned a living down in the bowels of the earth. They all do not agree to this thing, but many of them are overawed. What chance has a man under such circumstances to assert his individual rights or wishes? Senators, it is simply the old, old story of the conflict between the union and those not members thereof. It is simply an instance of men saying to others, "You shall not work this property of yours unless you do it thus and so"; it is simply saying to other men, "You shall not work in this mine unless I do, or unless it is unionized."

Mr. President, I believe in the rights of labor. So do the people of my State; I believe in the right of labor to organize and to strike; I have so decreed from the bench; and I believe in their right to be protected when so organized; but there comes a time when, for their own good, as well as the good of the country, those so organized should go no further. While they have a perfect right to strike and to quit work, they have no right to make others strike and to prevent those from working who desire to continue to labor in order to support their wives and children. They must not drive other laborers out. They may go out, but the other people have a right—a God-given right—to protect themselves and to earn their living, with which those who wish to strike have no right to interfere.

There never was any trouble there in the Cabin Creek country down to the time when—if the Senator from Indiana [Mr. KERN] will pardon me—the emissaries from his State came into that region to unionize it. They had a right to come there; certainly they had. They had a right to argue and to present their views. If that had been all they did there never would have been any trouble. They had, however, no right to engender a strike or a strife that would close the mines and not let other men work in the mines unless they could be worked according to their way.

This is a serious matter for West Virginia. It would be a serious matter for any State in the Union; but, Mr. President and Senators, we have got to meet the situation. As I have said, the West Virginia statutes have met it, and the governor has acted in accordance therewith.

Martial law necessarily suspends, in that locality only, the civil authority. War is a dreadful thing. West Virginia knows what war is; West Virginia was born in the throes of the Civil War. Riot, insurrection, death, the fiery flames of the hell of war swept over her mountains and flooded her valleys. I was a boy there at the time, and I know whereof I speak. Yet this State that is now so recklessly assailed, issuing out of that chaos, that confusion, organized a government, elected Congressmen and Senators, established courts, and throughout all that great expanse of territory, from the summit of the Alleghenies to the Ohio Valley, restored order, built up the wilderness, developed its theretofore hidden wealth, and stands to-day among the first of the great States of the Nation.

Those courts have meted out justice to all, and the blind goddess has never yet held the scales unevenly, nor will she ever do so.

I simply suggest the propriety of letting West Virginia work out this trouble. Other States are permitted to do so, and why not West Virginia? Other States have demonstrated their ability to guard, to manage, and control their own affairs. Has not West Virginia demonstrated that she can do the same? She requires no assistance at this time, and she has been guilty of no act that requires the attention of this Senate.

Mr. STONE. Mr. President, I should like to ask the Senator from Indiana if he thinks he will be able to get a vote on the resolution this afternoon?

Mr. KERN. I was about to suggest that the matter might be temporarily laid aside, unless there is a desire to vote on it to-night.

Mr. CLARKE of Arkansas. Let us have an executive session.

Mr. KERN. Very well, then.

Mr. STONE. I hope the Senator will wait until I can submit a resolution.

Mr. KERN. I was going to say that if there is no objection, the resolution may be temporarily laid aside in order that we may have an executive session.

Mr. STONE. Let it be temporarily laid aside.

The VICE PRESIDENT. In the absence of objection, it will be so ordered.

INVESTIGATION OF BUREAU OF INDIAN AFFAIRS.

Mr. STONE. Mr. President, I desire to offer a resolution, which I ask to have read and referred to the Committee to Audit and Control the Contingent Expenses of the Senate.

The VICE PRESIDENT. The Senator from Missouri offers a resolution, which the Secretary will read.

The Secretary read the resolution (S. Res. 81), as follows:

Resolved, That the Committee on Indian Affairs of the Senate, or any subcommittee thereof, be, and it hereby is, authorized during the Sixty-third Congress to investigate the administration of the Bureau of Indian Affairs, and to that end it is authorized to send for persons and papers, to administer oaths, and to employ stenographers at a price not to exceed \$1 per printed page, and to employ such other assistants as may be required, to report such hearings as may be had in connection with such investigation, the expenses thereof to be paid out of the contingent fund of the Senate, and that such committee, or subcommittee thereof, may sit during the sessions of the Senate, or during the vacation of the Senate, at any place in the United States.

Mr. STONE. I submit that resolution under the instructions of the Committee on Indian Affairs, and I ask to have it referred to the Committee to Audit and Control the Contingent Expenses of the Senate.

The VICE PRESIDENT. It will be so referred.

HEARINGS BEFORE COMMITTEE ON INDIAN AFFAIRS.

Mr. STONE. I offer another resolution, for which I ask immediate consideration. I present this resolution under instructions from the Committee on Indian Affairs. There are some hearings in progress now before that committee, and I do not think the committee has authority to employ a stenographer or to have printing done. Under instructions from the committee I ask the Senate to adopt the resolution which I send to the desk.

The VICE PRESIDENT. The Senator from Missouri reports a resolution from the Committee on Indian Affairs, which the Secretary will read.

The Secretary read the resolution (S. Res. 80), as follows:

Resolved, That the Committee on Indian Affairs, or any subcommittee thereof, be authorized during the Sixty-third Congress to send for books and papers, to administer oaths, and to employ a stenographer at a price not to exceed \$1 per printed page, to report such hearings as may be had in connection with any subject which may be pending before the said committee; that the committee may sit during the sessions or recesses of the Senate; and the expense thereof shall be paid out of the contingent fund of the Senate.

Mr. GALLINGER. Manifestly that resolution must go to the Committee to Audit and Control the Contingent Expenses of the Senate.

The VICE PRESIDENT. It must go to the committee under the law.

Mr. STONE. Does that resolution have to go to that committee?

The VICE PRESIDENT. The Chair has ruled that, under the rules of the Senate, the resolution must go to the Committee to Audit and Control the Contingent Expenses of the Senate.

Mr. GALLINGER. The law so requires.

Mr. STONE. Very well, then, let it go to that committee.

The VICE PRESIDENT. The resolution will be so referred.

ADJOURNMENT TO TUESDAY.

Mr. KERN. I move that when the Senate adjourns to-day, it adjourn to meet on Tuesday next at 2 o'clock p. m.

The motion was agreed to.

AMENDMENT OF THE RULES.

Mr. JONES. I desire to offer the proposed amendment to the rules of which I gave notice the other day, and ask that it be referred to the Committee on Rules.

The VICE PRESIDENT. The Secretary will read the notice of the proposed amendment of the rules heretofore presented by the Senator from Washington.

The Secretary read as follows (S. Res. 82):

The Senator from Washington [Mr. JONES] gives notice that he intends to propose the following amendment to the standing rules of the Senate:

Amend, paragraph 2 of Rule VII, by striking out, in the third line thereof, the words "after the morning hour may" and inserting the word "shall."

The VICE PRESIDENT. The proposed amendment to the rules will be referred to the Committee on Rules.

THE TARIFF.

Mr. WILLIAMS. Mr. President, it is now half past 5 o'clock, and I move that the Senate adjourn.

Mr. SIMMONS. I ask the Senator from Mississippi, before he makes that motion, to allow me to submit a request in reference to the tariff bill. It is necessary to do so in order that the bill may be printed in the RECORD to-morrow.

Mr. WILLIAMS. I withhold my motion for that purpose.

Mr. SIMMONS. I ask that House bill 3321, being the tariff bill, may be read a second time so that it may be printed in the RECORD of to-day's proceedings.

The VICE PRESIDENT. If there is no objection, the bill will be considered as having been read the first and second times.

Mr. GALLINGER. What bill is that, Mr. President?

Mr. SIMMONS. It is the tariff bill.

Mr. SMOOT. Mr. President, there is a motion pending to refer the bill.

The VICE PRESIDENT. That is true; but the Chair has not yet said that the bill has been read the first and second times.

Mr. SIMMONS. It has only been read the first time, and can not be printed without being read the second time.

Mr. GALLINGER. Has not that bill been already printed in several editions? Have we not an abundant supply of it?

Mr. SIMMONS. It has not been printed in the Record, so far as I know.

Mr. GALLINGER. Oh, in the Record.

Mr. SIMMONS. And it has not been printed in any form whatever since it has been passed by the other House.

Mr. GALLINGER. It can be printed in the Record, it occurs to me, by unanimous consent.

Mr. SIMMONS. My request does not interfere, Mr. President, at all with the motion to refer, or the proposed amendment of that motion now pending. That may go over until Tuesday.

Mr. GALLINGER. Without reference to that motion, it seems to me that by unanimous consent the bill could be printed in the Record without any reference to its being read the first and second times.

Mr. SIMMONS. Under the rule, as I understand, a bill can not be printed unless it has been read a second time, and this bill has only been read once.

The VICE PRESIDENT. If there is no objection, the request of the Senator from North Carolina will be considered as granted.

Mr. JONES and Mr. WILLIAMS addressed the Chair.

Mr. SIMMONS. I desire to present—

Mr. JONES. I desire to ask—

Mr. WILLIAMS. I yielded to the Senator from North Carolina [Mr. SIMMONS] for a moment, but still retained the floor. I now renew the motion that the Senate adjourn.

Mr. SIMMONS. I ask the Senator to yield to me for another request.

Mr. WILLIAMS. I yielded to the Senator a few moments ago, and I thought he was through.

Mr. SIMMONS. I was not. The Senator from Washington [Mr. JONES] was anxious to get recognition, although I was not through. I now offer the resolution which I send to the desk, and ask unanimous consent for its present consideration. It is only to provide for printing copies of the tariff bill.

Mr. BRANDEGEE. I rise to a parliamentary inquiry, Mr. President.

The VICE PRESIDENT. The Senator will state it.

Mr. BRANDEGEE. What disposition was made of the request of the Senator from North Carolina [Mr. SIMMONS] that the tariff bill be read a second time?

The VICE PRESIDENT. The Chair announced, amid a great deal of confusion, that if there was no objection on the part of Senators the request would be considered as granted and the bill would be considered as having been read the first and second times and ordered printed in the Record.

Mr. BRANDEGEE. I object to the second reading of the bill. I have no objection to printing it in the Record by unanimous consent, but I object to its second reading.

Mr. SIMMONS. I will change the form of the request, if the Senator objects, and ask unanimous consent that the bill may be printed in the Record.

The VICE PRESIDENT. The Chair will state, for the benefit of the Senator from Connecticut, that the Chair was under the impression that the bill had been read the first and second times; otherwise the Chair would have ruled that the motion to refer the bill to the Finance Committee, and the amendment of the Senator from Pennsylvania [Mr. PENROSE] to that motion, whereby certain instructions were to be given to the Finance Committee, were not in order.

Mr. BRANDEGEE. Anything can be printed in the Record by unanimous consent. I have no objection to the request for unanimous consent for the printing of the bill in the Record; but, of course, the bill can not be considered as having been read a second time unless by unanimous consent, and I would interpose an objection if that request were made.

Mr. SIMMONS. I think the objection of the Senator came too late—

Mr. NORRIS. I rise to a parliamentary inquiry, Mr. President—

Mr. SIMMONS. Because I think the Chair announced that the request had been granted. However, all I desire is that the bill be printed, and I understand the Senator does not object to that. Now, Mr. President, I ask—

Mr. NORRIS. I rise to a parliamentary inquiry.

The VICE PRESIDENT. The Senator will state it.

Mr. NORRIS. If the bill is not read the first and second times, can it, under the rules of the Senate, be printed in bill form?

Mr. GALLINGER. No.

Mr. SIMMONS. By unanimous consent; yes.

Mr. NORRIS. That is the object, I understand, of having it read the first and second times. Before Tuesday all of us will be desirous of getting the bill in the form in which it passed the House; and I hope, therefore, that the Senator from Connecticut will not object to the request; otherwise we will not be able to get copies of the bill.

Mr. BRANDEGEE. Of course, the committee can have printed all the copies it desires as a committee print.

Mr. SIMMONS. I want to say to Senators that I have just sent up a resolution authorizing the printing of 5,000 copies of the bill for the use of the Senate, and I ask unanimous consent for the reading and present consideration of that resolution.

The VICE PRESIDENT. That the record may be clear, the Chair would like to know whether the ruling of the Chair was correct—that the tariff bill has been read the first and second times and is now pending on the motion to commit with instructions to the Committee on Finance, or whether the motion and the proposed amendment thereto were out of order and the bill has only been read once?

Mr. SIMMONS. Mr. President, I think, as a matter of fact, that the bill has been read only once. Immediately upon the first reading the controversy with reference to hearings arose. The bill has not been read a second time.

The VICE PRESIDENT. The present presiding officer desires to state further that since the chair has been occupied by the present incumbent it has been the custom to announce that a bill has been read the first and second times when nothing appears to have been read except the title of the bill, whereupon it has gone to the appropriate committee. The Chair was under the impression that the tariff bill would take the same course, except that the motion to refer with instructions intervened. If there is objection to that, it will be understood that the bill has only been read the first time; and, without objection, it will be considered that the motion of the Senator from North Carolina, that the bill be printed in the Record, has been carried by unanimous consent. The Chair hears no objection.

The bill is as follows:

An act (H. R. 3321) to reduce tariff duties and to provide revenue for the Government, and for other purposes.

Be it enacted, etc., That on and after the day following the passage of this act, except as otherwise specially provided for in this act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila) the rates of duty which are by the schedules and paragraphs of the dutiable list of this section prescribed, namely:

DUTIABLE LIST.

SCHEDULE A—CHEMICALS, OILS, AND PAINTS.

1. Acids: Boracic acid, $\frac{3}{4}$ cent per pound; citric acid, 5 cents per pound; formic acid, $1\frac{1}{2}$ cents per pound; gallic acid, 4 cents per pound; lactic acid, $1\frac{1}{2}$ cents per pound; oxalic acid, 2 cents per pound; pyrogallie acid, 10 cents per pound; salicylic acid, $2\frac{1}{2}$ cents per pound; tannic acid and tannin, 4 cents per pound; tartaric acid, $3\frac{1}{2}$ cents per pound; all other acids and acid anhydrides not specially provided for in this section, 15 per cent ad valorem.

2. Acetic anhydride, $2\frac{1}{2}$ cents per pound.

3. Acetone, 1 cent per pound.

4. Egg albumen, 3 cents per pound.

5. Alkalies, alkalis, and all chemical and medicinal compounds, preparations, mixtures and salts, and combinations thereof not specially provided for in this section, 15 per cent ad valorem.

6. Alizarin, natural or synthetic, dry or suspended in water, 10 per cent ad valorem.

7. Alumina, hydrate of, or refined bauxite; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and all other manufactured compounds of alumina, not specially provided for in this section, 15 per cent ad valorem.

8. Ammonia, carbonate of, and muriate of, $\frac{3}{4}$ of 1 cent per pound; phosphate of, 1 cent per pound; liquid anhydrous, $2\frac{1}{2}$ cents per pound; ammoniacal gas liquor, 10 per cent ad valorem.

9. Argols or crude tartar or wine lees crude or partly refined, containing not more than 90 per cent of potassium bitartrate, 5 per cent ad valorem; containing more than 90 per cent of potassium bitartrate, cream of tartar, and Rochelle salts or tartrate of soda and potassa, $2\frac{1}{2}$ cents per pound; calcium tartrate crude, 5 per cent ad valorem.

10. Balsams: Copaiba, fir or Canada, Peru, tolu, and all other balsams, which are natural and uncompounded and not suitable for the manufacture of perfumery and cosmetics, if in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this section, 10 per cent ad valorem; if advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this section, 15 per cent ad valorem: Provided, That no article containing alcohol shall be classified for duty under this paragraph.

11. Barium, chloride of, $\frac{3}{4}$ cent per pound; dioxide of, $1\frac{1}{2}$ cents per pound; carbonate of, precipitated, 15 per cent ad valorem.

12. Blacking of all kinds, polishing powders, and all creams and preparations for cleaning or polishing, not specially provided for in this section, 15 per cent ad valorem: *Provided*, That no preparations containing alcohol shall be classified for duty under this paragraph.

13. Bleaching powder, or chloride of lime, $\frac{1}{2}$ cent per pound.

14. Caffeine, \$1 per pound; impure tea, tea waste, tea siftings or sweepings, for manufacturing purposes in bond, pursuant to the provisions of the act of May 16, 1903, 1 cent per pound.

15. Calomel, corrosive sublimate, and other mercurial preparations, 15 per cent ad valorem.

16. Chalk, precipitated, suitable for medicinal or toilet purposes; chalk put up in the form of cubes, blocks, sticks, or disks, or otherwise, including tailors', billiard, red, and other manufactures of chalk not specially provided for in this section, 25 per cent ad valorem.

17. Chemical and medicinal compounds and preparations, including mixtures and salts, distilled oils, essential oils, expressed oils, rendered oils, greases, ethers, flavoring and other extracts and fruit essences, all the foregoing and their combinations when containing alcohol, and all articles consisting of vegetable or mineral objects immersed or placed in, or saturated with, alcohol, except perfumery and spirit varnishes, and all alcoholic compounds not specially provided for in this section, if containing 20 per cent of alcohol or less, 10 cents per pound and 20 per cent ad valorem; containing more than 20 per cent and not more than 50 per cent of alcohol, 20 cents per pound and 20 per cent ad valorem; containing more than 50 per cent of alcohol, 40 cents per pound and 20 per cent ad valorem.

18. Chemical and medicinal compounds and all similar articles dutiable under this section, except soap, whether specially provided for or not, put up in individual packages of 2½ pounds or less, gross weight (except samples without commercial value), shall be dutiable at a rate not less than 20 per cent ad valorem: *Provided*, That chemicals, drugs, medicinal, and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, shall be dutiable at not less than 25 per cent ad valorem.

19. Salol, chloral hydrate, phenolphthalein, urea, terpin hydrate, acetphenetidin, antipyrine, salts and compounds of glycerophosphoric acid, acetylsalicylic acid, aspirin, guaiacol carbonate, and thymol, 25 per cent ad valorem.

20. Chloroform, 2 cents per pound; carbon tetrachloride, 1 cent per pound.

21. Coal-tar dyes or colors, not specially provided for in this section, 30 per cent ad valorem.

22. All other products or preparations of coal tar, not colors or dyes, not specially provided for in this section, 15 per cent ad valorem.

23. Coal-tar distillates, including dead and creosote oil not specially provided for in this section; anthracene and anthracene oil, benzol, naphthol, resorcin, toluol, xylol; all the foregoing not medicinal and not colors or dyes, 5 per cent ad valorem.

24. Coal-tar products known as anilin oil and salts, toluidine, xyldin, cumidin, binitrotoluid, binitrobenzol, benzidin, tolidin, dianisidin, naphthylamin, diphenylamin, benzaldehyde, benzyl chloride, nitro-benzol and nitrotoluid, naphthylamin-sulfoacids and their sodium or potassium salts, naphtholsulfoacids and their sodium or potassium salts, amidonaphtholsulfoacids and their sodium or potassium salts, amidosalicylic acid, binitrochlorobenzol, diamidostilbensulfoacid, metanilic acid, paranitranilin, dimethylanilin; all the foregoing not medicinal and not colors or dyes, 10 per cent ad valorem.

25. Cobalt, oxide of, 10 cents per pound.

26. Collodion and all other liquid solutions of pyroxylin, or of other cellulose esters, or of cellulose; compounds of pyroxylin or of other cellulose esters, whether known as celluloid or by any other name, if in blocks, sheets, rods, tubes, or other forms not polished, wholly or partly, and not made into finished or partly finished articles, 15 per cent ad valorem; if polished, wholly or partly, or if finished or partly finished articles, of which collodion or any compound of pyroxylin or other cellulose esters, by whatever name known, is the component material of chief value, 35 per cent ad valorem.

27. Coloring for brandy, wine, beer, or other liquors, 40 per cent ad valorem.

28. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, herbs, leaves, lichens, mosses, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, and weeds; any of the foregoing which are natural and uncompounded drugs and not edible, and not specially provided for in this section, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, 10 per cent ad valorem: *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

29. Eroot, 10 cents per pound.

30. Ethers: Sulphuric, 4 cents per pound; amyl nitrite, 20 per cent ad valorem; amyl acetate and ethyl acetate or acetic ether, 5 cents per pound; ethyl chloride, 20 per cent ad valorem; ethers and esters of all kinds not specially provided for in this section, 20 per cent ad valorem: *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

31. Extracts and decoctions of logwood and of other dyewoods, and all extracts of vegetable origin suitable for dyeing, coloring, or staining, not specially provided for in this section; all the foregoing not containing alcohol, and not medicinal, $\frac{1}{2}$ of 1 cent per pound.

32. Extract of chlorophyll, 15 per cent ad valorem; saffron and safflower, and extract of, and saffron cake, 10 per cent ad valorem: *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

33. Formaldehyde solution containing not more than 40 per cent of formaldehyde, or formaline, 1 cent per pound.

34. Fusel oil, or amyl alcohol, $\frac{1}{2}$ cent per pound.

35. Gelatin, glue, and glue size, valued not above 10 cents per pound, 1 cent per pound; valued above 10 cents per pound and not above 25 cents per pound, 15 per cent ad valorem; valued above 25 cents per pound, 25 per cent ad valorem; manufactures of gelatin or manufactures of which gelatin is the component material of chief value, 25 per cent ad valorem; isinglass and prepared fish sounds, 25 per cent ad valorem; agar-agar, 20 per cent ad valorem.

36. Glycerin, crude, not purified, 1 cent per pound; refined, 2 cents per pound.

37. Gums: Amber, and amberoid unmanufactured, or crude gum, \$1 per pound; arabic, or senegal, $\frac{1}{2}$ cent per pound; camphor, crude, natural, 1 cent per pound; camphor, refined and synthetic, 5 cents per pound; chicle, 20 cents per pound; dextrine, burnt starch or British gum, dextrine substitutes, and soluble or chemically treated starch, $\frac{1}{2}$ of 1 cent per pound.

38. Ink and ink powders, 15 per cent ad valorem.

39. Iodoform and potassium iodide, 15 cents per pound.

40. Leaves and roots: Buchu leaves, 10 cents per pound; coca leaves, 10 cents per pound; gentian, $\frac{1}{2}$ cent per pound; licorice root, unground, $\frac{1}{2}$ cent per pound; sarsaparilla root, 1 cent per pound.

41. Licorice, extracts of, in pastes, rolls, or other forms, 1 cent per pound.

42. Lime, citrate of, 1 cent per pound.

43. Magnesia: Calcined, $3\frac{1}{2}$ cents per pound; carbonate of, precipitated, $1\frac{1}{2}$ cents per pound; sulphate of, or Epsom salts, $\frac{1}{2}$ cent per pound.

44. Menthol, 50 cents per pound.

45. Oils, rendered: Sod, seal, herring, and other fish oil, not specially provided for in this section, 3 cents per gallon; whale oil, 5 cents per gallon; sperm oil, 8 cents per gallon; wool grease, including that known commercially as degreas or brown wool grease, crude and not refined or improved in value or condition, $\frac{1}{2}$ cent per pound; refined or improved in value or condition, and not specially provided for in this section, $\frac{1}{2}$ cent per pound; lanolin, 1 cent per pound; all other animal oils, rendered oils and greases, and all combinations of the same, not specially provided for in this section, 15 per cent ad valorem.

46. Oils, expressed: Alizarin assistant, sulphoricinoleic acid, and ricinoleic acid, and soaps containing castor oil, any of the foregoing in whatever form, and all other alizarin assistants and all soluble greases used in the processes of softening, dyeing, or finishing, not specially provided for in this section, 15 per cent ad valorem; castor oil, 12 cents per gallon; flaxseed and linseed oil, raw, boiled, or oxidized, 12 cents per gallon of 7½ pounds; poppy-seed oil, raw, boiled, or oxidized, rapeseed oil, and peanut oil, 6 cents per gallon, hempseed oil, 3 cents per gallon; almond oil, sweet, 5 cents per pound; sesame or sesamum seed or bean oil, 1 cent per pound; olive oil, not specially provided for in this section, 20 per cent ad valorem; olive oil, in bottles, jars, kegs, tins, or other packages having a capacity of less than 5 standard gallons each, 30 cents per gallon; all other expressed oils and all combinations of the same, not specially provided for in this section, 15 per cent ad valorem.

47. Oils, distilled and essential: Orange and lemon, 10 per cent ad valorem; peppermint, 25 cents per pound; mace oil, 6 cents per pound; almond, bitter; amber; ambergris; anise or anise seed; bergamot; camomile; caraway; cassia; cinnamon; cedrat; citronella and lemon-grass; civet; fennel; jasmine or jasmin; juniper; lavender; and asple or spike lavender; limes; neroli or orange flower; origanum, red or white; rosemary or anthoss; attar of roses; thyme; and valerian; all the foregoing oils, and all fruit ethers, oils, and essences, and essential and distilled oils and all combinations of the same, not specially provided for in this section, 20 per cent ad valorem: *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

48. Opium, crude or unmanufactured, and not adulterated, containing 9 per cent and over of morphia, \$3 per pound; opium of the same composition, dried to contain 15 per cent or less of moisture, powdered, or otherwise advanced beyond the condition of crude or unmanufactured, \$4 per pound; morphia or morphia, sulphate of, and all alkaloïds of opium, and salts and esters thereof, \$3 per ounce; cocaine, ecgonine, and all salts and derivatives of the same, \$2 per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this section, 60 per cent ad valorem; opium containing less than 9 per cent of morphia, \$6 per pound; but preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded: *Provided*, That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an act entitled "An act to prohibit the importation and use of opium for other than medicinal purposes," approved February 9, 1909.

49. Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints, and pastes, pomades, powders, and other toilet preparations, all the foregoing wholly or partly manufactured: If containing alcohol, 40 cents per pound and 60 per cent ad valorem; if not containing alcohol, 60 per cent ad valorem; floral or flower waters containing no alcohol, not specially provided for in this section, 20 per cent ad valorem.

50. Ambergris, enfleurage greases and floral essences by whatever method obtained; flavoring extracts, musk, grained or in pods, civet, and all natural or synthetic odoriferous or aromatic substances, preparations, and mixtures used in the manufacture of, but not marketable as perfumes or cosmetics; all the foregoing not containing alcohol and not specially provided for in this section, 20 per cent ad valorem.

51. Plasters, healing or curative, of all kinds, and court-plaster, 15 per cent ad valorem.

52. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, 15 per cent ad valorem; manufactured, 20 per cent ad valorem; blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime, 20 per cent ad valorem.

53. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, 20 per cent ad valorem; ultramarine blue, whether dry, in pulp, or ground in or mixed with oil or water, and wash blue containing ultramarine, 15 per cent ad valorem.

54. Black pigments, made from bone, ivory, or vegetable substance, by whatever name known: gas black and lampblack, dry or ground in or mixed with oil or water, 15 per cent ad valorem.

55. Chrome yellow, chrome green, and all other chromium colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, 20 per cent ad valorem.

56. Other and ochery earths, sienna and sienna earths, and umber and umber earths, 5 per cent ad valorem; Spanish brown, venetian red, Indian red, and colcothar or oxide of iron, not specially provided for in this section, 10 per cent ad valorem.

57. Lead pigments: Litharge, orange mineral, red lead, white lead, and all pigments containing lead, dry or in pulp, and ground or mixed with oil or water, not specially provided for in this section, 25 per cent ad valorem.

58. Lead, acetate of, white, and nitrate of, $1\frac{1}{2}$ cents per pound; acetate of, brown, gray, or yellow, 1 cent per pound; all other lead compounds not specially provided for in this section, 20 per cent ad valorem.

59. Varnishes, including so-called gold size or japan, 10 per cent ad valorem: *Provided*, That spirit varnishes containing less than 10 per cent of methyl alcohol of the total alcohol contained therein, shall be dutiable at \$1.32 per gallon and 15 per cent ad valorem.

50. Vermilion reds, containing quicksilver, dry or ground in oil or water, 15 per cent ad valorem; when not containing quicksilver but made of lead or containing lead, 25 per cent ad valorem.

61. Whiting and Paris white, dry, and chalk, ground or bolted, $\frac{1}{2}$ cent per pound; whiting and Paris white, ground in oil, or putty, $\frac{1}{5}$ cent per pound.

62. Zinc, oxide of, and white sulphid of, lithopone, and pigments containing zinc, but not containing more than 3 per cent of lead, ground dry, 10 per cent ad valorem; when ground in or mixed with oil or water, 15 per cent ad valorem.

63. Zinc, chloride of and sulphate of, $\frac{1}{2}$ cent per pound.

64. Enamel paints, and all paints, colors, pigments, stains, crayons, including charcoal crayons or fusians, smalts, and frostings, and all ceramic and glass fluxes, glazes, enamels, and colors, whether crude, dry, mixed, or ground with water or oil or with solutions other than oil, not specially provided for in this section, 15 per cent ad valorem; all paints, colors, and pigments commonly known as artists' paints or colors, whether in tubes, pans, cakes, or other forms, 20 per cent ad valorem; all color lakes, whether dry or in pulp, not specially provided for in this section, 20 per cent ad valorem.

65. Potash: Bicarbonate of, refined, $\frac{1}{2}$ cent per pound; chlorate of, chromate and bichromate of, 1 cent per pound; cyanide of, $\frac{1}{2}$ cents per pound; nitrate of, or saltpeter, refined, \$7 per ton; permanganate of, 1 cent per pound; prussiate of, red, 2 cents per pound; yellow, $\frac{1}{2}$ cents per pound.

66. Salts and all other compounds and mixtures of which bismuth, gold, platinum, rhodium, silver, and tin constitute the element of chief value, 10 per cent ad valorem.

67. Soaps: Perfumed toilet soaps, 40 per cent ad valorem; medicinal soaps, 30 per cent ad valorem; castile soap, and unperfumed toilet soap, 10 per cent ad valorem; all other soaps not specially provided for in this section, 5 per cent ad valorem.

68. Soda: Benzoate of, 5 cents per pound; chlorate of, and nitrite of, $\frac{1}{2}$ cent per pound; bicarbonate of, or supercarbonate of, or saleratus, and other alkalies containing 50 per cent or more of bicarbonate of soda; hydrate of, or caustic; phosphate of; hyposulphite of; sulphid of, and sulphite of, $\frac{1}{2}$ cent per pound; cyanide of, $\frac{1}{2}$ cents per pound; chromate and bichromate of, and yellow prussiate of, $\frac{1}{2}$ cent per pound; borate of, or borax refined; crystal carbonate of, monohydrate, and sesquicarbonate of; sal soda, and soda crystals, $\frac{1}{2}$ cent per pound; and sulphate of soda crystallized, or Glauber salts, \$1 per ton.

69. Sponges: Trimmed or untrimmed but not advanced in value by chemical processes, 10 per cent ad valorem; bleached sponges and sponges advanced in value by processes involving chemical operations, manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this section, 15 per cent ad valorem.

70. Talcum, ground talc, steatite, and French chalk, cut, powdered, washed, or pulverized, 15 per cent ad valorem.

71. Vanilla, 10 cents per ounce; vanilla beans, 30 cents per pound; tonka beans, 25 cents per pound.

SCHEDULE B—EARTHES, EARTHENWARE, AND GLASSWARE.

72. Fire brick, magnesite brick, chrome brick, and brick not specially provided for in this section, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, 10 per cent ad valorem; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, and bath brick, 15 per cent ad valorem.

73. Tiles, plain unglazed, one color, exceeding 2 square inches in size, $\frac{1}{2}$ cents per square foot; glazed, ornamented, hand-painted, enameled, vitrified, semivitrified, decorated, encaustic, ceramic mosaic, flint, spar, embossed, gold decorated, grooved and corrugated, and all other earthenware tiles and tiling, except pill tiles and so-called quarries or quarry tiles, but including tiles wholly or in part of cement, 5 cents per square foot; so-called quarries or quarry tiles, 20 per cent ad valorem; mantels, friezes, and articles of every description or parts thereof, composed wholly or in chief value of earthenware tiles or tiling, except pill tiles, 30 per cent ad valorem.

74. Roman, Portland, and other hydraulic cement, 5 per cent ad valorem.

75. Lime, 5 per cent ad valorem.

76. Plaster rock or gypsum, crude, ground or calcined, pearl hardening for paper makers' use, Keene's cement, or other cement of which gypsum is the component material of chief value, and all other building cements not specially provided for in this section, 10 per cent ad valorem.

77. Pumice stone, unmanufactured, 5 per cent ad valorem; wholly or partially manufactured, $\frac{1}{2}$ cent per pound; manufactures of pumice stone, or of which pumice stone is the component material of chief value, not specially provided for in this section, 25 per cent ad valorem.

78. Clays or earths, unwrought or unmanufactured, not specially provided for in this section, 50 cents per ton; wrought or manufactured, not specially provided for in this section, \$1 per ton; china clay or kaolin, \$1.25 per ton; fuller's earth, unwrought and unmanufactured, 75 cents per ton; wrought or manufactured, \$1.50 per ton; fluorspar, \$1.50 per ton; limestone-rock asphalt, 25 cents per ton; asphaltum, and bitumen, 50 cents per ton; *Provided*, That the weight of the casks or other containers shall be included in the dutiable weight.

79. Mica and manufactures of mica, or of which mica is the component material of chief value, 30 per cent ad valorem; ground mica, 15 per cent ad valorem.

80. Common yellow, brown, or gray earthenware made of natural unwashed and unmixt clay; plain or embossed, common salt-glazed stoneware; stoneware and earthenware crucibles; all the foregoing, not ornamented, incised, or decorated in any manner, 15 per cent ad valorem; if ornamented, incised, or decorated in any manner and manufactures wholly or in chief value of such ware, 20 per cent ad valorem; Rockingham earthenware, 30 per cent ad valorem.

81. Earthenware and crockery ware composed of a nonvitrified absorbent body, including white granite and semiporcelain earthenware, and cream-colored ware, and stoneware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware; if plain white, plain yellow, plain brown, plain red, or plain black, not painted, colored, tinted, stained, enameled, gilded, printed, ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this section, 35 per cent ad valorem; if painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this section, 40 per cent ad valorem.

82. China and porcelain wares composed of a vitrified nonabsorbent body having a vitrified or semivitrified fracture, and all bisque and

parian wares, including clock cases with or without movements, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware, if plain white or plain brown, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner; and manufactures in chief value of such ware not specially provided for in this section, 50 per cent ad valorem; if painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner and manufactures in chief value of such ware not specially provided for in this section, 55 per cent ad valorem.

83. Earthy or mineral substances wholly or partially manufactured and articles and wares composed wholly or in chief value of earthy or mineral substances, not specially provided for in this section, whether susceptible of decoration or not, if not decorated in any manner, 20 per cent ad valorem; if decorated, 25 per cent ad valorem; unmanufactured carbon, not specially provided for in this section, 15 per cent ad valorem; electrodes for electric furnaces, electrolytic and battery purposes, brushes, plates, and disks, all the foregoing composed wholly or in chief value of carbon, 25 per cent ad valorem.

84. Gas retorts, 10 per cent ad valorem; lava tips for burners, 15 per cent ad valorem; carbons for electric lighting, wholly or partly finished, made entirely from petroleum coke, 15 cents per hundred feet; if composed chiefly of lampblack or retort carbon, 40 cents per hundred feet; filter tubes, 30 per cent ad valorem; porous carbon pots for electric batteries, 15 per cent ad valorem.

85. Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered and uncovered demijohns, and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for in this section, and whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof which shall be dutiable at the rate applicable to their contents), 30 per cent ad valorem: *Provided*, That the terms bottles, vials, jars, demijohns, and carboys, as used herein, shall be restricted to such articles when suitable for use as and of the character ordinarily employed as containers for the holding or transportation of merchandise, and not as appliances or implements in chemical or other operations.

86. Glass bottles, decanters, and all articles of every description composed wholly or in chief value of glass, ornamented or decorated in any manner, or cut, engraved, painted, decorated, ornamented, colored, stained, silvered, gilded, etched, sand blasted, frosted, or printed in any manner, or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), and all articles of every description, including bottles and bottle glassware, composed wholly or in chief value of glass blown either in a mold or otherwise; all of the foregoing, not specially provided for in this section, filled or unfilled, and whether their contents be dutiable or free, 45 per cent ad valorem: *Provided*, That for the purposes of this act, bottles with cut-glass stoppers shall, with the stoppers, be deemed entireties.

87. Unpolished, cylinder, crown, and common window glass, not exceeding 150 square inches, $\frac{1}{2}$ of 1 cent per pound; above that, and not exceeding 384 square inches, 1 cent per pound; above that, and not exceeding 720 square inches, $\frac{1}{2}$ cents per pound; above that, and not exceeding 1,200 square inches, $\frac{1}{2}$ cents per pound; above that, and not exceeding 2,400 square inches, $\frac{1}{2}$ cents per pound; above that, 2 cents per pound: *Provided*, That unpolished, cylinder, crown, and common window glass, imported in boxes, shall contain 50 square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

88. Cylinder and crown glass, polished, not exceeding 384 square inches, 3 cents per square foot; above that, and not exceeding 720 square inches, 4 cents per square foot; above that, and not exceeding 1,440 square inches, 7 cents per square foot; above that, 10 cents per square foot.

89. Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding 384 square inches, $\frac{1}{2}$ cent per square foot; all above that, 1 cent per square foot; and all fluted, rolled, ribbed, or rough plate glass, weighing over 100 pounds per 100 square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

90. Cast polished plate glass, finished or unfinished and unsilvered, or the same containing a wire netting within itself, not exceeding 384 square inches, 6 cents per square foot; above that, and not exceeding 720 square inches, 8 cents per square foot; all above that, 12 cents per square foot.

91. Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates exceeding in size 144 square inches, shall be subject to a duty of 1 cent per square foot in addition to the rates otherwise chargeable on such glass unsilvered: *Provided*, That no looking-glass plates or glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

92. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, polished or unpolished, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, ornamented, or decorated, shall be subject to a duty of 4 per cent ad valorem in addition to the rates otherwise chargeable thereon.

93. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, 35 per cent ad valorem.

94. Lenses of glass or pebble, molded or pressed, or ground and polished to a spherical, cylindrical, or prismatic form, and ground and polished plano or coquill glasses, wholly or partly manufactured, 30 per cent ad valorem.

Strips of glass, not more than 3 inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges, and glass slides for magic lanterns, 20 per cent ad valorem.

95. Opera and field glasses, telescopes, microscopes, photographic and projection lenses and optical and surveying instruments and frames or mountings for the same; all the foregoing not specially provided for in this section, 30 per cent ad valorem.

97. Stained or painted glass windows, or parts thereof, and all mirrors, not exceeding in size 144 square inches, with or without frames or cases; incandescent electric-light bulbs and lamps, with or without filaments; and all glass or manufactures of glass or paste or of which glass or paste is the component material of chief value, not specially provided for in this section, 30 per cent ad valorem.

98. Fusible enamel, 20 per cent ad valorem; opal or cylinder glass tiles or tiling, 30 per cent ad valorem.

99. Marble, breccia, and onyx, in block, rough or squared only, 50 cents per cubic foot; marble, breccia, and onyx, sawed or dressed, over 2 inches in thickness, 75 cents per cubic foot; slabs or paving tiles of marble or onyx, containing not less than four superficial inches, if not more than 1 inch in thickness, 6 cents per superficial foot; if more than 1 inch and not more than 1½ inches in thickness, 8 cents per superficial foot; if more than 1½ inches and not more than 2 inches in thickness, 10 cents per superficial foot; if rubbed in whole or in part, 2 cents per superficial foot in addition; mosaic cubes of marble or onyx, not exceeding 2 cubic inches in size, if loose, 20 per cent ad valorem; if attached to paper or other material, 35 per cent ad valorem.

100. Marble, breccia, onyx, alabaster, and jet, wholly or partly manufactured into monuments, benches, vases, and other articles, or of which these substances or either of them is the component material of chief value, and all articles composed wholly or in chief value of agate, rock crystal, or other semiprecious stones, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewelry, not specially provided for in this section, 45 per cent ad valorem.

101. Freestone, granite, sandstone, limestone, lava, and all other stone suitable for use as monumental or building stone, except marble, breccia, and onyx, not specially provided for in this section, hewn, dressed, or polished, or otherwise manufactured, 25 per cent ad valorem; unmanufactured, or not dressed, hewn, or polished, 3 cents per cubic foot.

102. Grindstones, finished or unfinished, \$1.50 per ton.

103. Slates, slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this section, 10 per cent ad valorem.

SCHEDULE C—METALS AND MANUFACTURES OF.

104. Iron in pigs, iron kentledge, spiegeleisen, wrought and cast scrap iron and scrap steel, 8 per cent ad valorem; but nothing shall be deemed scrap iron or scrap steel except second-hand or waste or refuse iron or steel fit only to be remanufactured; ferromanganese, chrome or chromium metal, ferrochrome or ferrochromium, ferromolybdenum, ferrophosphorus, ferrotitanium, ferrotungsten, ferrovanadium, molybdenum, titanium, tantalum, tungsten or wolfram metal, and ferrosilicon, and other alloys used in the manufacture of steel, 15 per cent ad valorem.

105. All iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings; muck bars, bar iron, square iron, rolled or hammered, round iron, in coils or rods, bars or shapes of rolled or hammered iron not specially provided for in this section, 8 per cent ad valorem.

106. Beams, girders, joists, angles, channels, car-truck channels, T's, columns and posts or parts or sections of columns and posts, deck and bulb beams, sashes, frames, and building forms, together with all other structural shapes of iron or steel, whether plain, punched, or fitted for use, or whether assembled or manufactured, 12 per cent ad valorem.

107. Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this section; sheets of iron or steel, common or black, of whatever dimensions, whether plain, corrugated or crimped, including crucible plate steel and saw plates, cut or sheared to shape or otherwise, or unshaped, and skelp iron or steel, whether sheared or rolled in grooves, or otherwise, 15 per cent ad valorem.

108. Iron or steel anchors or parts thereof; forgings of iron or steel, or of combined iron and steel, but not machined, tooled, or otherwise advanced in condition by any process or operation subsequent to the forging process, not specially provided for in this section, 15 per cent ad valorem; antifriction balls, ball bearings, and roller bearings, of iron or steel or other metal, finished or unfinished, and parts thereof, 35 per cent ad valorem.

109. Hoop, band, or scroll iron or steel not otherwise provided for in this section, 12 per cent ad valorem.

110. Railway fishplates or splice bars made of iron or steel, 10 per cent ad valorem.

111. All iron or steel sheets, plates, or strips, and all hoop, band, or scroll iron or steel, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals; sheets or plates composed of iron, steel, copper, nickel, or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding; sheets of iron or steel, polished, planished, or glazed, by whatever name designated, including such as have been pickled or cleaned by acid, or by any other material or process, or which are cold rolled, smoothed only, not polished, and such as are cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only; and sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them is a component part, by the dipping or any other process, and commercially known as tin plates,terne plates, and taggers tin, 20 per cent ad valorem; tin plates coated with metal, and metal sheets decorated in colors or coated with nickel or other metals by dipping, printing, stenciling, or other process, 20 per cent ad valorem.

112. Steel ingots, cogged ingots, blooms and slabs, die blocks or blanks, billets and bars, and tapered or beveled bars; mill shafting; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun-barrel molds not in bars; all descriptions and shapes of dry sand, loam, or iron molded castings, sheets, and plates; all the foregoing, if made by the Bessemer, Siemens-Martin, open-hearth, or similar processes, not containing alloys, such as nickel, cobalt, vanadium, chromium, tungsten or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys, 10 per cent ad valorem; steel ingots, cogged ingots, blooms and slabs, die blocks or blanks; billets and bars and tapered or beveled bars; pressed, sheared, or stamped shapes not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron molded castings, sheets, and plates; rolled wire rods in coils or bars not smaller than No. 6 wire gauge, and steel not specially provided for in this section, all the foregoing when made by the crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise, and all steels by whatever process made, containing alloys such as nickel, cobalt, vanadium, chromium, tungsten, wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys, 15 per cent ad valorem.

113. Steel wool or steel shavings, 20 per cent ad valorem.

114. Grit, shot, and sand made of iron or steel, that can be used as abrasives, 30 per cent ad valorem.

115. Rivet, screw, fence, nail, and other iron or steel wire rods, whether round, oval, or square, or in any other shape, and flat rods up to 6 inches in width ready to be drawn or rolled into wire or strips, all the foregoing in coils or otherwise, including wire rods and iron or steel bars, cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, 10 per cent ad valorem; *Provided*, That all round iron or steel rods smaller than No. 6 wire gauge shall be classed and dutiable as wire.

116. Round iron or steel wire; wire composed of iron, steel, or other metal, except gold or silver, covered with cotton, silk, or other material; corset clasps, corset steels, dress steels, and all flat wires and steel in strips not thicker than No. 15 wire gauge and not exceeding 5 inches in width, whether in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced; telegraph, telephone, and other wires and cables composed of metal and rubber, or of metal, rubber, and other materials; iron and steel wire coated by dipping, galvanizing, or similar process with zinc, tin, or other metal; all other wire not specially provided for in this section and articles manufactured wholly or in chief value of any wire or wires provided for in this section; all the foregoing 20 per cent ad valorem; wire heddles and healds, 25 per cent ad valorem; wire rope, 30 per cent ad valorem.

117. No article not specially provided for in this section, which is wholly or partly manufactured from tin plate,terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or which such tin plate,terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate,terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

118. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.

119. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

120. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, 15 per cent ad valorem.

121. Finished automobiles and automobile bodies, 45 per cent ad valorem; automobile chassis, 30 per cent ad valorem; finished parts of automobiles, not including tires, 20 per cent ad valorem.

122. Bicycles, 25 per cent ad valorem; motor cycles, and finished parts thereof, not including tires, 40 per cent ad valorem.

123. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, not otherwise provided for in this section, 10 per cent ad valorem; *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

124. Blacksmiths' hammers, tongs, and sledges, track tools, wedges, and crowbars, whether of iron or steel, 10 per cent ad valorem.

125. Bolts of iron or steel, with or without threads or nuts, or bolt blanks, finished hinges or hinge blanks, nuts or nut blanks, and washers, 15 per cent ad valorem; spiral nut locks and lock washers, whether of iron or steel, 35 per cent ad valorem.

126. Card clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation, 40 per cent ad valorem.

127. Cast-iron pipe of every description, 12 per cent ad valorem; cast-iron andirons, plates, stove plates, sadirons, tallor's irons, hatter's irons, and castings and vessels wholly of cast iron, including all castings of iron or cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles or finished machine parts; castings of malleable iron not specially provided for in this section; cast hollow ware, coated, glazed, or tinned, 10 per cent ad valorem.

128. Chain or chains of all kinds, made of iron or steel, not specially provided for in this section, 20 per cent ad valorem.

129. Lap-welded, butt-welded, seamed, or jointed iron or steel tubes, pipes, flues, or stays; cylindrical or tubular tanks or vessels, for holding gas, liquids, or other material, whether full or empty; flexible metal tubing or hose, not specially provided for in this section, whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto; welded cylindrical furnaces, tubes or flues made from plate metal, and corrugated, ribbed, or otherwise reinforced against collapsing pressure, and all other iron or steel tubes, finished, not specially provided for in this section, 20 per cent ad valorem.

130. Penknives, pocketknives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this section, which have folding or other than fixed blades or attachments, and razors, all the foregoing, whether assembled but not fully finished or finished; valued at not more than \$1 per dozen, 35 per cent ad valorem; valued at more than \$1 per dozen, 55 per cent ad valorem; *Provided*, That blades, handles, or other parts of any of the foregoing knives, razors, or erasers shall be dutiable at not less than the rate herein imposed upon the knives, razors, and erasers, of which they are parts. Scissors and shears, and blades for the same, finished or unfinished, 30 per cent ad valorem; *Provided further*, That all articles specified in this paragraph shall, when imported, have the name of the maker or purchaser and beneath the same the name of the country of origin die-sunk conspicuously and indelibly on the blade, shank, or tang of at least one or, if practicable, each and every blade thereof.

131. Sword blades, and swords and side arms, irrespective of quality or use, in part of metal, 30 per cent ad valorem.

132. Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, curriers', drawing, farriers', fleshing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, without handles, 25 per cent ad valorem; with handles, 30 per cent ad valorem; *Provided*, That all the articles specified in this paragraph, when imported, shall have

the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.

133. Files, file blanks, rasps, and floats, of all cuts and kinds, 25 per cent ad valorem.

134. Muskets, air-rifles, muzzle-loading shotguns and rifles, and parts thereof, 15 per cent ad valorem.

135. Breech-loading shotguns and rifles, combination shotguns and rifles, and parts thereof and fittings therefor, including barrels further advanced than rough bored only; pistols, whether automatic, magazine, or revolving, or parts thereof and fittings therefor, 35 per cent ad valorem.

136. Table, kitchen, and hospital utensils, or other similar hollow ware composed wholly or in chief value of aluminum or of iron or steel, enameled or glazed with vitreous glasses, but not ornamented or decorated with lithographic or other printing, 25 per cent ad valorem.

137. Needles for knitting or sewing machines, latch needles, crochet needles, and tape needles, knitting and all other needles not specially provided for in this section, bodkins of metal, and needle cases or needle books furnished with assortments of needles or combinations of needles and other articles, 25 per cent ad valorem; but no articles other than the needles which are specifically named in this section shall be dutiable as needles unless having an eye and fitted and used for carrying a thread.

138. Fishhooks, fishing rods and reels, artificial flies, artificial baits, smelled hooks, and all other fishing tackle or parts thereof, not specially provided for in this section, except fishing lines, fishing nets and seines, 30 per cent ad valorem.

139. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved for printing, plates of iron or steel engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass, 15 per cent ad valorem; lithographic plates of stone or other material engraved, drawn, or prepared, and wet transfer paper or paper prepared wholly with glycerin, or glycerin combined with other materials, containing the imprints taken from lithographic plates, 25 per cent ad valorem.

140. Rivets, studs, and steel points, lathed, machined, or brightened, and rivets or studs for nonskidding automobile tires, and rivets of iron or steel, not specially provided for in this section, 20 per cent ad valorem.

141. Crosscut saws, mill saws, pit and drag saws, circular saws, steel band saws, finished or further advanced than tempered and polished, hand, back, and all other saws, not specially provided for in this section, 12 per cent ad valorem.

142. Screws, commonly called wood screws, made of iron or steel, 25 per cent ad valorem.

143. Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise, and tubes for umbrellas, wholly or partially finished, 35 per cent ad valorem.

144. Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, 25 per cent ad valorem; ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, 10 per cent ad valorem; *Provided*, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

145. Aluminum, aluminum scrap, and alloys of any kind in which aluminum is the component material of chief value, in crude form, aluminum in plates, sheets, bars, strips, and rods; barium, calcium, magnesium, sodium, and potassium, and alloys of which said metals are the component material of chief value, 25 per cent ad valorem.

146. Antimony, as regulus or metal, antimony ore, stibnite and matte containing antimony but not containing more than 10 per cent of lead, 10 per cent ad valorem; *Provided*, That on all importations of antimony-bearing ores and matte containing antimony the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments, they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entry shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law, and the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph; antimony, oxide salts, and compounds of, 25 per cent ad valorem.

147. Argentine, albata, or German silver, unmanufactured, 15 per cent ad valorem.

148. Bronze powder, brocades, flitters, and metallics; bronze, or Dutch-metal or aluminum, in leaf, 25 per cent ad valorem.

149. Copper, in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron galvanized, 5 per cent ad valorem.

150. Gold leaf, 35 per cent ad valorem.

151. Silver leaf, 30 per cent ad valorem.

152. Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal, 10 per cent ad valorem; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, 30 per cent ad valorem; fabrics, ribbons, beltings, toys, or other articles, made wholly or in chief value of tinsel wire, lame or lahn, or of tinsel wire, lame or lahn, and india rubber, bullions, or metal threads, not specially provided for in this section, 40 per cent ad valorem.

153. Hooks and eyes, metallic, snap fasteners and clasps by whatever name known, trousers buckles and waistcoat buckles made wholly or partly of iron or steel, steel trousers buttons and metal buttons not specially provided for in this section, all the foregoing and parts thereof, 15 per cent ad valorem.

154. Lead-bearing ores of all kinds containing more than 3 per cent of lead, 5 cent per pound on the lead contained therein; *Provided*, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers

bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

155. Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this section, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured; lead in sheets, pipe, shot, glaziers' lead, and lead wire; all the foregoing, 25 per cent ad valorem.

156. Metallic mineral substances in a crude state, and metals unwrought, whether capable of being wrought or not, not specially provided for in this section, 10 per cent ad valorem; monazite sand and thorite; thorium, oxide of and salts of; gas, kerosene, or alcohol mantles treated with chemicals or metallic oxides, 25 per cent ad valorem; and gas-mantle scrap consisting in chief value of metallic oxides, 10 per cent ad valorem.

157. Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, rods, or plates, 10 per cent ad valorem; sheets or strips, 20 per cent ad valorem.

158. Pens, metallic, 8 cents per gross; with nib and barrel in one piece, 12 cents per gross.

159. Penholder tips, penholders and parts thereof, gold pens, fountain pens, and stylographic pens; combination penholders, comprising penholder, pencil, rubber eraser, automatic stamp, or other attachment, 25 per cent ad valorem.

160. Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated with gold or silver, and not commonly known as jewelry, 20 per cent ad valorem.

161. Quicksilver, 10 per cent ad valorem. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

162. Type metal, and types, 15 per cent ad valorem.

163. Watch movements, including time-detectors, whether imported in cases or not, watchcases and parts of watches, chronometers, box or ship, and parts thereof, lever clock movements having jewels in the escapement, and clocks containing such movements, all other clocks and parts thereof, not otherwise provided for in this section, whether separately packed or otherwise, not composed wholly or in chief value of china, porcelain, parian, bisque, or earthenware, 30 per cent ad valorem; all jewels for use in the manufacture of watches or clocks, 10 per cent ad valorem; enameled dials and dial plates for watches or other instruments, 30 per cent ad valorem; *Provided*, That all watch and clock dials, whether attached to movements or not, shall have indelibly painted or printed thereon the name of the country of origin, and that all watch movements, and plates, lever clock movements with jewels in the escapement, whether imported assembled or knocked down for reassembling, and cases of foreign manufacture, shall have the name of the manufacturer and country of manufacture cut, engraved, or die-sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movements and plates shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, said numbers to be expressed either in words or in Arabic numerals; and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction.

164. Zinc-bearing ores of all kinds, including calamine, 10 per cent ad valorem.

165. Zinc in blocks, pigs, or sheets, and zinc dust; and old and worn-out zinc fit only to be remanufactured, 10 per cent ad valorem.

166. Bottle caps, collapsible tubes, and sprinkler tops, if not decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color, 30 per cent ad valorem; if decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color, 40 per cent ad valorem.

167. All steam engines, steam locomotives, printing presses, and machine tools, 15 per cent ad valorem; embroidering machines, and lace-making machines, including machines for making lace curtains, nets, or nettings, 25 per cent ad valorem; machine tools as used in this paragraph shall be held to mean any machine operated by other than hand power which employs a tool for working on metal.

168. Nippers and pliers of all kinds wholly or partly manufactured, 30 per cent ad valorem.

169. Articles or wares not specially provided for in this section; if composed wholly or in part of platinum, gold, or silver, and articles or wares plated with gold or silver, and whether partly or wholly manufactured, 50 per cent ad valorem; if composed wholly or in chief value of iron, steel, lead, copper, nickel, pewter, zinc, aluminum, or other metal, but not plated with gold or silver, and whether partly or wholly manufactured, 25 per cent ad valorem.

SCHEDULE D—WOOD AND MANUFACTURES OF.

170. Briar root or briar wood, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted, 10 per cent ad valorem.

171. Sawed boards, planks, deals, and all forms of sawed cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods not further manufactured than sawed, 10 per cent ad valorem; veneers of wood, 15 per cent ad valorem; and wood unmanufactured, not specially provided for in this section, 10 per cent ad valorem.

172. Paving posts, railroad ties, and telephone, trolley, electric-light, and telegraph poles of cedar or other woods, 10 per cent ad valorem.

173. Casks, barrels, and hogsheads (empty), sugar-box shooks, and packing boxes (empty), and packing-box shooks, of wood, not specially provided for in this section, 15 per cent ad valorem.

174. Boxes, barrels, or other articles containing oranges, lemons, limes, grapefruit, shaddocks, or pomelos, 15 per cent ad valorem; *Provided*, That the thin wood, so called, comprising the sides, tops, and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be reimported in complete form, filled with oranges and lemons, by the

payment of duty at one-half the rate imposed on similar boxes of entirely foreign growth and manufacture; but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury.

175. Chair cane or reeds wrought or manufactured from rattans or reeds, 10 per cent ad valorem; osier or willow, including chip of and split willow, prepared for basket makers' use, 10 per cent ad valorem; manufactures of osier or willow and willow furniture, 25 per cent ad valorem.

176. Toothpicks of wood or other vegetable substance, 25 per cent ad valorem; butchers' and packers' skewers of wood, 10 cents per thousand.

177. Porch and window blinds, curtains, shades, or screens, any of the foregoing in chief value of bamboo, wood, straw, or compositions of wood, not specially provided for in this section, 20 per cent ad valorem; if stained, dyed, painted, printed, polished, grained, or creosoted, and baskets in chief value of like material, 25 per cent ad valorem.

178. House or cabinet furniture wholly or in chief value of wood, wholly or partly finished, and manufactures of wood or bark, or of which wood or bark is the component material of chief value, not specially provided for in this section, 15 per cent ad valorem.

SCHEDULE E—SUGAR, MOLASSES, AND MANUFACTURES OF.

179. Sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above 75°, $\frac{7}{16}$ of 1 cent per pound, and for every additional degree shown by the polariscope test, $\frac{1}{16}$ of 1 cent per pound additional, and fractions of a degree in proportion; molasses testing not above 40°, 15 per cent ad valorem; testing above 40° and not above 56°, 24 cents per gallon; testing above 56°, $\frac{4}{11}$ cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to the polariscope test: *Provided*, That on and after the 1st day of May, 1916, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.

180. Maple sugar and maple sirup, 3 cents per pound; glucose or grape sugar, $\frac{1}{11}$ cents per pound; sugar cane in its natural state, or unmanufactured, 15 per cent ad valorem: *Provided*, That on and after the 1st day of May, 1916, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.

181. Saccharin, 65 cents per pound.

182. Sugar candy and all confectionery not specially provided for in this section, valued at 15 cents per pound or less, and sugars after being refined, when tintured, colored, or in any way adulterated, 2 cents per pound; valued at more than 15 cents per pound, 25 per cent ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

SCHEDULE F—TOBACCO AND MANUFACTURES OF.

183. Wrapper tobacco, and filler tobacco when mixed or packed with more than 15 per cent of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, \$1.85 per pound; if stemmed, \$2.50 per pound; filler tobacco not specially provided for in this section, if unstemmed, 35 cents per pound; if stemmed, 50 cents per pound.

184. The term wrapper tobacco as used in this section means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every 10, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least 10 hands shall be examined in each examined bale, box, or package.

185. All other tobacco, manufactured or unmanufactured, not specially provided for in this section, 55 cents per pound; scrap tobacco, 35 cents per pound.

186. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, 55 cents per pound.

187. Cigars, cigarettes, cheroots of all kinds, \$4.50 per pound and 25 per cent ad valorem, and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

SCHEDULE G—AGRICULTURAL PRODUCTS AND PROVISIONS.

188. Cattle, 10 per cent ad valorem.

189. Horses and mules, valued at \$200 or less per head, \$15 per head; if valued at over \$200 per head, 10 per cent ad valorem.

190. Sheep, 10 per cent ad valorem.

191. All other live animals not specially provided for in this section, 10 per cent ad valorem.

192. Barley, 15 cents per bushel of 48 pounds.

193. Barley malt, 25 cents per bushel of 34 pounds.

194. Barley, pearled, patent, or hulled, 1 cent per pound.

195. Macaroni, vermicelli, and all similar preparations, 1 cent per pound.

196. Oats, 10 cents per bushel of 32 pounds.

197. Rice, cleaned, 1 cent per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, $\frac{1}{2}$ of 1 cent per pound; rice flour, and rice meal, and rice broken which will pass through a No. 12 sieve of a kind prescribed by the Secretary of the Treasury, $\frac{1}{2}$ cent per pound; paddy, or rice having the outer hull on, $\frac{1}{2}$ of 1 cent per pound.

198. Wheat, 10 cents per bushel.

199. Biscuits, bread, wafers, cakes, and other baked articles, and puddings, by whatever name known, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value, 25 per cent ad valorem.

200. Butter and butter substitutes, 3 cents per pound.

201. Cheese and substitutes therefor, 20 per cent ad valorem.

202. Beans, and lentils, not specially provided for, 25 cents per bushel of 60 pounds.

203. Beets, 10 per cent ad valorem; sugar beets, 5 per cent ad valorem.

204. Beans, peas, prepared or preserved, or contained in tins, jars, bottles, or similar packages, including the weight of immediate coverings, 1 cent per pound; mushrooms and truffles, 24 cents per pound.

205. Vegetables, if cut, sliced or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared in any way; any of the foregoing not specially provided for in

this section, and bean stick or bean cake, miso, and similar products, 25 per cent ad valorem.

206. Pickles, including pickled nuts, sauces of all kinds, not specially provided for in this section, and fish paste or sauce, 25 per cent ad valorem.

207. Cider, 2 cents per gallon.

208. Eggs not specially provided for in this section, 2 cents per dozen; eggs frozen or otherwise prepared or preserved in tins or other packages, not specially provided for in this section, including the weight of the immediate coverings or containers, 24 cents per pound.

209. Eggs, dried, 10 cents per pound; eggs, yolk of, 10 per cent ad valorem; dried blood, when soluble, $1\frac{1}{2}$ cents per pound.

210. Hay, \$2 per ton.

211. Honey, 10 cents per gallon.

212. Hops, 16 cents per pound; hop extract and lupulin, 50 per cent ad valorem.

213. Garlic, 1 cent per pound; onions, 20 cents per bushel.

214. Peas, green or dried, in bulk or in barrels, sacks, or similar packages, 15 cents per bushel of 60 pounds; split peas, 25 cents per bushel of 60 pounds; peas in cartons, papers, or other similar packages, including the weight of the immediate covering, $\frac{1}{2}$ cent per pound.

215. Orchids, palms, azalea indica, and all other decorative greenhouse plants and cut flowers, preserved or fresh, 25 per cent ad valorem; lily of the valley pips, tulips, narcissus, begonia, and gloxinia bulbs, \$1 per thousand; hyacinth bulbs, astilbe, dielytra, and lily of the valley clumps, \$2.50 per thousand; lily bulbs and calla bulbs or corms, \$5 per thousand; herbaceous peony, Iris Kaempferi or Germanica, canna, dahlia, and amaryllis bulbs, \$10 per thousand; all other bulbs, roots, root stocks, corms, and tubers, which are cultivated for their flowers or foliage, 50 cents per thousand.

216. Stocks, cuttings, or seedlings of Myrobalan plum, Mahaleb or Mazzard cherry, Manetti multiflora and briar rose, Rosa Rugosa, three years old or less, \$1 per thousand plants; stocks, cuttings, or seedlings of pear, apple, quince, and the St. Julien plum, three years old or less, \$1 per thousand plants; rose plants, budded, grafted, or grown on their own roots, 4 cents each; stocks, cuttings, and seedlings of all fruit and ornamental trees, deciduous and evergreen shrubs and vines, and all trees, shrubs, plants, and vines commonly known as nursery stock, not specially provided for in this section, 15 per cent ad valorem.

217. Seeds: Castor beans or seeds, 15 cents per bushel of 50 pounds; flaxseed or linseed and other oil seeds not specially provided for in this section, 20 cents per bushel of 56 pounds; poppy seed, 15 cents per bushel of 47 pounds; mushroom spawn, and spinach seed, 1 cent per pound; canary seed, $\frac{1}{2}$ cent per pound; caraway seed, 1 cent per pound; anise seed, 2 cents per pound; beet (except sugar beet), carrot, corn salad, parsley, parsnip, radish, turnip, and rutabaga seed, 3 cents per pound; cabbage, collard, kale, and kohlrabi seed, 6 cents per pound; egg plant and pepper seed, 10 cents per pound; seeds of all kinds not specially provided for in this section, 10 per cent ad valorem: *Provided*, That no allowance shall be made for dirt or other impurities in seeds provided for in this paragraph.

218. Straw, 50 cents per ton.

219. Teazels, 15 per cent ad valorem.

220. Vegetables in their natural state, not specially provided for in this section, 15 per cent ad valorem.

221. Fish, except shellfish, by whatever name known, packed in oil or in oil and other substances, in bottles, jars, kegs, tin boxes, or cans, 20 per cent ad valorem; all other fish, except shellfish, in tin packages, not specially provided for in this section, 15 per cent ad valorem; caviar and other preserved roe of fish, 30 per cent ad valorem; fish, skinned or boned, $\frac{1}{2}$ of 1 cent per pound.

222. Apples, peaches, quinces, cherries, plums, and pears, green or ripe, 10 cents per bushel of 50 pounds; berries, edible, in their natural condition, $\frac{1}{2}$ cent per quart; cranberries, 10 per cent ad valorem; all edible fruits, including berries, when dried, desiccated, evaporated, or prepared in any manner, not specially provided for in this section, 1 cent per pound; comfits, sweetmeats, and fruits of all kinds preserved or packed in sugar, or having sugar added thereto or preserved or packed in molasses, spirits, or their own juices, if containing no alcohol, or containing not over 10 per cent of alcohol, 20 per cent ad valorem; if containing over 10 per cent of alcohol and not specially provided for in this section, 20 per cent ad valorem, and in addition \$2.50 per proof gallon on the alcohol contained therein in excess of 10 per cent; jellies of all kinds, 20 per cent ad valorem; pineapples preserved in their own juice, 20 per cent ad valorem.

223. Figs, 2 cents per pound; plums, prunes, and prunelles, 1 cent per pound; raisins and other dried grapes, 2 cents per pound; dates, 1 cent per pound; currants, Zante or other, 2 cents per pound; olives, 15 cents per gallon.

224. Grapes in barrels or other packages, 25 cents per cubic foot of the capacity of the barrels or packages.

225. Lemons, limes, oranges, grapefruit, shaddock, and pomelos in packages of a capacity of $1\frac{1}{2}$ cubic feet or less, 18 cents per package; in packages of capacity exceeding $1\frac{1}{2}$ cubic feet and not exceeding 24 cubic feet, 35 cents per package; in packages exceeding 24 and not exceeding 5 cubic feet, 70 cents per package; in packages exceeding 5 cubic feet or in bulk, one-half of 1 cent per pound.

226. Orange peel or lemon peel, preserved, candied, or dried, 1 cent per pound; coconut meat or copra desiccated, shredded, cut, or similarly prepared, and citron or citron peel, preserved, candied, or dried, 2 cents per pound.

227. Pineapples, in barrels or other packages, 6 cents per cubic foot of the capacity of the barrels or packages, in bulk, \$5 per thousand.

228. Almonds, not shelled, 3 cents per pound; almonds, shelled, 4 cents per pound; apricot and peach kernels, 3 cents per pound.

229. Filberts and walnuts of all kinds, not shelled, 2 cents per pound; shelled, 4 cents per pound.

230. Peanuts or ground beans, unshelled, $\frac{1}{2}$ of 1 cent per pound; shelled, $\frac{1}{2}$ of 1 cent per pound.

231. Nuts of all kinds, shelled or unshelled, not specially provided for in this section, 1 cent per pound; but no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled.

232. Venison and other game, $1\frac{1}{2}$ cents per pound; game birds, dressed, 30 per cent ad valorem.

233. Extract of meat, not specially provided for in this section, 15 cents per pound; fluid extract of meat, 7 cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the packages in which the same is imported.

234. Poultry, live, 1 cent per pound; dead, 2 cents per pound.

235. Chicory root, raw, dried, or undried, but unground, 1 cent per pound; chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this section, 2 cents per pound.

236. Unsweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this section, 8 per cent ad valorem. Sweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this section, valued at 15 cents per pound or less, 2 cents per pound; valued at more than 15 cents per pound, 25 per cent ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

237. Cocoa butter or cocoa butterine, refined deodorized coconut oil, and all substitutes for cocoa butter, 3½ cents per pound.

238. Dandelion root, and acorns prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this section, 2 cents per pound.

239. Starch, made from potatoes, 1 cent per pound; all other starch, including all preparations, from whatever substance produced, fit for use as starch, ½ cent per pound.

240. Spices: Cassia buds, cassia, and cassia vera; cinnamon and cinnamon chips; ginger root, unground and not preserved or candied; nutmegs; pepper, black or white; capsicum or red pepper, or cayenne pepper; and clove stems, 1 cent per pound; cloves, 2 cents per pound; pimento, ½ of 1 cent per pound; sage, ½ cent per pound; mace, 8 cents per pound; mustard, ground or prepared, in bottles or otherwise, 6 cents per pound; all other spices not specially provided for in this section, including all herbs or herb leaves in glass or other small packages for culinary use, 20 per cent ad valorem.

241. Vinegar, 4 cents per proof gallon. The standard proof for vinegar shall be taken to be that strength which requires 35 grains of bicarbonate of potash to neutralize 1 ounce troy of vinegar.

SCHEDULE H—SPIRITS, WINES, AND OTHER BEVERAGES.

242. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this section, \$2.60 per proof gallon.

243. Each and every gauge or wine gallon of measurement shall be counted as at least 1 proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations: *And provided further*, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than 10 gallons from any country shall be forfeited to the United States.

244. On all compounds or preparations of which distilled spirits are a component part of chief value there shall be levied a duty not less than that imposed upon distilled spirits.

245. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this section, \$2.60 per proof gallon.

246. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than \$1.75 per gallon.

247. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, \$1.75 per gallon.

248. Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and more than 1 pint, \$9.60 per dozen; containing not more than 1 pint each and more than one-half pint, \$4.80 per dozen; containing one-half pint each or less, \$2.40 per dozen; in bottles or other vessels containing more than 1 quart each, in addition to \$9.60 per dozen bottles, on the quantity in excess of 1 quart, at the rate of \$3 per gallon; but no separate or additional duty shall be levied on the bottles.

249. Still wines, including ginger wine or ginger cordial, vermouth, and rice wine or sake, and similar beverages not specially provided for in this section, in casks or packages other than bottles or jugs, if containing 14 per cent or less of absolute alcohol, 45 cents per gallon; if containing more than 14 per cent of absolute alcohol, 60 cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than 1 quart and more than 1 pint, or 24 bottles or jugs containing each not more than 1 pint, \$1.85 per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of 6 cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermouth imported containing more than 24 per cent of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

250. Ale, porter, stout, and beer, in bottles or jugs, 45 cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, 23 cents per gallon.

251. Malt extract, fluid, in casks, 23 cents per gallon; in bottles or jugs, 45 cents per gallon; solid or condensed, 45 cents per gallon.

252. Cherry juice and prune juice, or prune wine, and other fruit juices, and fruit sirup, not specially provided for in this section, containing no alcohol or not more than 18 per cent of alcohol, 70 cents per gallon; if containing more than 18 per cent of alcohol, 70 cents per gallon and in addition thereto \$2.07 per proof gallon on the alcohol contained therein.

253. Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol, in plain green or colored, molded or

pressed, glass bottles, containing each not more than three-fourths of a pint, 18 cents per dozen; containing more than three-fourths of a pint each and not more than 1½ pints, 28 cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than 1½ pints each, 50 cents per gallon, and in addition thereto duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty. Beverages not specially provided for containing not more than 2 per cent of alcohol shall be assessed for duty under this paragraph.

254. All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this section, in bottles or jugs containing not more than one-half pint, 10 cents per dozen bottles; if containing more than one-half pint and not more than 1 pint, 15 cents per dozen bottles; if containing more than 1 pint and not more than 1 quart, 20 cents per dozen bottles; if imported in bottles or in jugs containing more than 1 quart, 18 cents per gallon; if imported otherwise than in bottles or jugs, 8 cents per gallon; and in addition thereto, on all of the foregoing, duty shall be collected upon the bottles or other containers at one-third of the rates that would be charged thereon if imported empty or separately.

SCHEDULE I—COTTON MANUFACTURES.

255. Cotton thread and carded yarn, combed yarn, warps or warp yarn, whether on beams or in bundles, skeins, or cops, or in any other form, except spool thread of cotton, crochet, darning and embroidery cottons, hereinafter provided for, shall be subject to the following rates of duty: Nos. 1 to 9, inclusive, 5 per cent ad valorem; Nos. 10 to 19, inclusive, 7½ per cent ad valorem; Nos. 20 to 39, inclusive, 10 per cent ad valorem; Nos. 40 to 49, inclusive, 15 per cent ad valorem; Nos. 50 to 59, inclusive, 17½ per cent ad valorem; Nos. 60 to 99, inclusive, 20 per cent ad valorem; No. 100 and over, 25 per cent ad valorem. Cotton card laps, roping, silver, or roving, 10 per cent ad valorem; cotton waste and flocks manufactured or otherwise advanced in value, 5 per cent ad valorem.

256. Spool thread of cotton, crochet, darning, and embroidery cottons, on spools, reels, or balls, or in skeins, cones, or tubes, or in any other form, 15 per cent ad valorem.

257. Cotton cloth not bleached, dyed, colored, stained, painted, printed, Jacquard figured, or mercerized, containing yarn the highest number of which does not exceed No. 9, 7½ per cent ad valorem; exceeding No. 9 and not exceeding No. 19, 10 per cent ad valorem; exceeding No. 19 and not exceeding No. 39, 12½ per cent ad valorem; exceeding No. 39 and not exceeding No. 49, 17½ per cent ad valorem; exceeding No. 49 and not exceeding No. 59, 20 per cent ad valorem; exceeding No. 59 and not exceeding No. 99, 22½ per cent ad valorem; exceeding No. 99, 27½ per cent ad valorem. Cotton cloth when bleached, dyed, colored, stained, painted, printed, Jacquard figured, or mercerized, shall be subject to a duty of 2½ per cent ad valorem in addition to the rates otherwise chargeable thereon.

258. The term cotton cloth, or cloth, wherever used in the paragraphs of this section, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton, in the piece or cut in lengths, whether figured, fancy, or plain, and shall not include any article, finished or unfinished, made from cotton cloth. In the ascertainment of the condition of the cloth or yarn upon which the duties imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof shall be included. The number of the yarn in cotton cloth herein provided for shall be ascertained under regulations to be prescribed by the Secretary of the Treasury.

259. Cloth composed of cotton or other vegetable fiber and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton or other vegetable fiber is the component material of chief value, and tracing cloth, 30 per cent ad valorem; cotton cloth filled or coated, all oilcloths (except silk oilcloths and oilcloths for floors), and cotton window holland, 25 per cent ad valorem; waterproof cloth composed of cotton or other vegetable fiber, whether composed in part of India rubber or otherwise, 25 per cent ad valorem.

260. Handkerchiefs or mufflers composed of cotton, not specially provided for in this section, whether in the piece or otherwise and whether finished or unfinished, 30 per cent ad valorem.

261. Clothing, ready-made, and articles of wearing apparel of every description, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise specially provided for in this section, 30 per cent ad valorem; shirt collars and cuffs of cotton, not specially provided for in this section, 25 per cent ad valorem.

262. Plushes, velvets, velveteens, corduroys, and all pile fabrics, cut or uncut, whether or not the pile covers the entire surface; any of the foregoing composed of cotton or other vegetable fiber, except flax; and manufactures or articles in any form, including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, except flax, 40 per cent ad valorem.

263. Curtains, table covers, and all articles manufactured of cotton chenille, or of which cotton chenille is the component material of chief value, tapestries, and other Jacquard figured upholstery goods, composed wholly or in chief value of cotton or other vegetable fiber; any of the foregoing, in the piece or otherwise, 35 per cent ad valorem; all other Jacquard figured manufactures of cotton or of which cotton is the component material of chief value, 30 per cent ad valorem.

264. Stockings, hose and half hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this section, 20 per cent ad valorem.

265. Stockings, hose and half hose, selvaged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished; if valued at not more than 70 cents per dozen pairs, 40 per cent ad valorem; if valued at more than 70 cents per dozen pairs, 50 per cent ad valorem. Gloves by whatever process made, composed wholly or in chief value of cotton, 35 per cent ad valorem.

266. Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers, and all underwear of every description, made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including such as are trimmed with lace, imitation lace or crochet or as are embroidered and not including stockings, hose and half hose, composed of cotton or other vegetable fiber, 30 per cent ad valorem.

267. Bandings, beltings, bindings, bone casings, cords, garters, ribbons, tire fabric or fabric suitable for use in pneumatic tires, sus-

penders and braces, tapes, tubing, and webs or webbing, any of the foregoing made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, or of cotton or other vegetable fiber and India rubber, and not embroidered by hand or machinery; spindle banding, woven, braided, or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber; loom harness, healds, or collets made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value; boot, shoe, and corset lacings made of cotton or other vegetable fiber; and labels for garments or other articles, composed of cotton or other vegetable fiber, 25 per cent ad valorem; belting for machinery made of cotton or other vegetable fiber and India rubber, or of which cotton or other vegetable fiber is the component material of chief value, 15 per cent ad valorem.

268. Cotton table damask, and manufactures of cotton table damask, or of which cotton table damask is the component material of chief value, not specially provided for in this section, 25 per cent ad valorem.

269. Towels, bath mats, quilts, blankets, polishing cloths, mop cloths, wash rags or cloths, sheets, pillowcases, and batting, any of the foregoing made of cotton, or of which cotton is the component material of chief value, whether in the piece or otherwise, not embroidered nor in part of lace and not otherwise provided for, 25 per cent ad valorem.

270. Lace window curtains, nets, nettings, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine, and composed of cotton or other vegetable fiber, when counting not more than six points or spaces between the warp threads to the inch, 35 per cent ad valorem; when counting more than six and not more than eight points or spaces to the inch, 40 per cent ad valorem; when counting nine or more points or spaces to the inch, 45 per cent ad valorem.

271. All articles made from cotton cloth, whether finished or unfinished, and all manufactures of cotton or of which cotton is the component material of chief value, not specially provided for in this section, 30 per cent ad valorem.

SCHEDULE J—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

272. Flax, not hackled or dressed, $\frac{1}{2}$ of 1 cent per pound.

273. Flax, hackled, known as "dressed line," $\frac{1}{2}$ cents per pound.

274. Tow of flax, \$10 per ton.

275. Hemp, and tow of hemp, $\frac{1}{2}$ cent per pound; hemp, hackled, known as "line of hemp," 1 cent per pound.

276. Single yarns made of jute, not finer than 5 lea or number, 15 per cent ad valorem; if finer than 5 lea or number and yarns made of jute not otherwise specially provided for in this section, 25 per cent ad valorem.

277. Cables and cordage, composed of Istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, $\frac{1}{2}$ cent per pound; cables and cordage made of hemp, tarred or untarred, 1 cent per pound.

278. Threads, twines, or cords, made from yarn not finer than 5 lea or number, composed of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, 25 per cent ad valorem; if made from yarn finer than 5 lea or number, 30 per cent ad valorem.

279. Single yarns, made of flax, hemp, or ramie, or a mixture of any of them, not finer than 8 lea or number, 15 per cent ad valorem; finer than 8 lea or number and not finer than 80 lea or number, 25 per cent ad valorem; finer than 80 lea or number, 10 per cent ad valorem; ramie silver or roving, 15 per cent ad valorem.

280. Gill nettings, nets, webs, and seines made of flax, hemp, or ramie, or a mixture of any of them, or of which any of them is the component material of chief value, 30 per cent ad valorem.

281. Floor mattings, plain, fancy, or figured, including mats and rugs, manufactured from straw, round or split, or other vegetable substances, not otherwise provided for in this section, and having a warp of cotton, hemp, or other vegetable substances, including what are commonly known as China, Japan, and India straw matting, 2 $\frac{1}{2}$ cents per square yard.

282. Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fiber (except cotton), 35 per cent ad valorem.

283. Hydraulic or flume hose, made in whole or in part of cotton, flax, hemp, ramie, or jute, 7 cents per pound.

284. Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, 25 per cent ad valorem.

285. Linoleum, plain, stamped, painted, or printed, including corticine and cork carpet, figured or plain, also linoleum known as granite and oak plank, 30 per cent ad valorem; inlaid linoleum, 35 per cent ad valorem; oilcloth for floors, plain, stamped, painted, or printed, 20 per cent ad valorem; mats or rugs made of oilcloth, linoleum, corticine, or cork carpet shall be subject to the same rate of duty as herein provided for oilcloth, linoleum, corticine, or cork carpet.

286. Shirt collars and cuffs, composed in whole or in part of linen, 30 per cent ad valorem.

287. Bands, bandings, belts, beltings, bindings, cords, ribbons, tapes, webs and webbings, all the foregoing composed wholly or in chief value of flax, hemp, or ramie, or of flax, hemp, or ramie and India rubber, and not otherwise specially provided for in this section, 30 per cent ad valorem; wearing apparel composed wholly or in chief value of flax, hemp, or ramie, or of flax, hemp, or ramie and India rubber, 50 per cent ad valorem.

288. Plain woven fabrics of single jute yarns, by whatever name known, 20 per cent ad valorem.

289. All pile fabrics, whether or not the pile covers the entire surface, composed of flax, or of which flax is the component material of chief value, and all articles and manufactures made from such fabrics, not specially provided for in this section, 45 per cent ad valorem.

290. Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed, or bleached, 25 per cent ad valorem.

291. Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or any of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only, 35 per cent ad valorem; if hemstitched, or imitation hemstitched, or reversed, or with drawn threads, but not embroidered, initialed, or in part of lace, 40 per cent ad valorem.

292. Plain woven fabrics, not including articles, finished or unfinished, of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, including such as is known as shirting cloth, 35 per cent ad valorem.

293. All woven articles, finished or unfinished, and all manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances, or any of them, is the component material of chief value, not specially provided for in this section, 40 per cent ad valorem.

294. Istle or tampico, when dressed, dyed, or combed, 20 per cent ad valorem.

SCHEDULE K—WOOL AND MANUFACTURES OF.

295. Combed wool or tops and roving or roping made wholly or in part of wool or camel's hair, and on other wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this section, 15 per cent ad valorem.

296. Yarns made wholly or in chief value of wool, 20 per cent ad valorem.

297. Cloths, knit fabrics, felts not woven, and all manufactures of every description made, by any process, wholly or in chief value of wool, not specially provided for in this section, 35 per cent ad valorem.

298. Blankets and flannels, composed wholly or in chief value of wool, 25 per cent ad valorem; flannels composed wholly or in chief value of wool, valued at above 50 cents per pound, 35 per cent ad valorem.

299. Women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description and character, composed wholly or in chief value of wool, and not specially provided for in this section, 35 per cent ad valorem.

300. Clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, and not specially provided for in this section, composed wholly or in chief value of wool, 35 per cent ad valorem.

301. Webbings, suspenders, braces, bandings, beltings, bindings, cords, cords and tassels, and ribbons; any of the foregoing made of wool or of which wool or wool and India rubber are the component materials of chief value, 35 per cent ad valorem.

302. Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description, 35 per cent ad valorem.

303. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, 30 per cent ad valorem.

304. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, 25 per cent ad valorem.

305. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, 30 per cent ad valorem.

306. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, 20 per cent ad valorem.

307. Treble Ingrain, 3-ply, and all-chain Venetian carpets, 20 per cent ad valorem.

308. Wool Dutch and 2-ply Ingrain carpets, 20 per cent ad valorem.

309. Carpets of every description, woven whole for rooms, and oriental, Berlin, Aubusson, Axminster, and similar rugs, 50 per cent ad valorem.

310. Druggets and bockings, printed, colored, or otherwise, 20 per cent ad valorem.

311. Carpets and carpeting of wool, flax, or cotton, or composed in part of any of them, not specially provided for in this section, and on mats, matting, and rugs of cotton, 20 per cent ad valorem.

312. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting, made wholly or in part of wool, and not specially provided for in this section, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description.

313. Whenever in this section the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, or other like animals, whether manufactured by the woolen, worsted, felt, or any other process.

314. Hair of the Angora goat, alpaca, and other like animals, and all hair on the skin of such animals, 20 per cent ad valorem.

315. Tops made from the hair of the Angora goat, alpaca, and other like animals, 25 per cent ad valorem.

316. Yarns made of the hair of the Angora goat, alpaca, and other like animals, 30 per cent ad valorem.

317. Cloth and all manufactures of every description made of the hair of the Angora goat, alpaca, and other like animals, not specially provided for in this section, 40 per cent ad valorem.

318. Plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or partly of the hair of the Angora goat, alpaca, and other like animals, and articles made wholly or in chief value of such plushes or velvets, 50 per cent ad valorem.

SCHEDULE L—SILKS AND SILK GOODS.

319. Silk partially manufactured from cocoons or from waste silk and not further advanced or manufactured than carded or combed silk, and silk nolls exceeding 2 inches in length, 15 per cent ad valorem.

320. Spun silk or schappe silk yarn, 35 per cent ad valorem.

321. Thrown silk not more advanced than singles, tram, or organzine, sewing silk, twist, floss, and silk threads or yarns of every description made from raw silk, 15 per cent ad valorem.

322. Velvets, plushes, chenilles, velvet or plush ribbons, or other pile fabrics, composed of silk or of which silk is the component material of chief value, 50 per cent ad valorem.

323. Handkerchiefs or mufflers composed wholly or in chief value of silk, finished or unfinished; if cut, not hemmed or hemmed only, 40 per cent ad valorem; if hemstitched or imitation hemstitched, or reversed, or having drawn threads, but not embroidered in any manner with an initial letter, monogram, or otherwise, 50 per cent ad valorem.

324. Ribbons, bandings, including hatbands, beltings, bindings, all of the foregoing not exceeding 12 inches in width and if with fast edges, bone casings, braces, cords, cords and tassels, garters, suspenders, tubings, and webs and webbings; all the foregoing made of silk or of which silk or silk and India rubber are the component materials of chief value, if not embroidered in any manner, 40 per cent ad valorem.

325. Clothing, ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all the foregoing composed of silk or of which silk or silk and India rubber are the component materials of chief value, not specially provided for in this section, 50 per cent ad valorem.

326. Woven fabrics, in the piece or otherwise, of which silk is the component material of chief value, and all manufactures of silk, or of which silk or silk and India rubber are the component materials of chief value, not specially provided for in this section, 45 per cent ad valorem.

327. Yarns, threads, filaments of artificial or imitation silk, or of artificial or imitation horsehair, by whatever name known, and by

whatever process made, 35 per cent ad valorem; beltings, cords, tassels, ribbons, or other articles or fabrics composed wholly or in chief value of yarns, threads, filaments, or fibers of artificial or imitation silk or of artificial or imitation horsehair, or of yarns, threads, filaments or fibers of artificial or imitation silk, or of artificial or imitation horsehair and india rubber, by whatever name known, and by whatever process made, 60 per cent ad valorem.

SCHEDULE M—PAPERS AND BOOKS.

328. Sheathing paper and roofing felt, 5 per cent ad valorem.
329. Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber, 20 per cent ad valorem.
330. Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued above 2½ cents per pound, 12 per cent ad valorem: *Provided, however*, That if any country, dependency, province, or other subdivision of government shall impose any export duty, export license fee, or other charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp, there shall be imposed upon printing paper, valued above 2½ cents per pound, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty equal to the amount of such export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon printing paper, or upon an amount of wood pulp, or wood for use in the manufacture of wood pulp necessary to manufacture such printing paper.

331. Papers commonly known as copying paper, stereotype paper, bibulous paper, tissue paper, pottery paper, letter-copying books, wholly or partly manufactured, crepe paper and filtering paper weighing not more than 10 pounds per ream of 480 sheets, and articles manufactured from any of the foregoing papers or of which such paper is the component material of chief value, 30 per cent ad valorem.

332. Papers, including wrapping paper, with coated surface or surfaces, or with the surface wholly or partly covered or decorated with a design, fancy effect, pattern or character whether produced in the pulp or otherwise, all of the foregoing not specially provided for, whether or not wholly or partly covered with metal or its solution or with gelatin or flock or embossed or printed except by lithographic process, cloth-lined or reinforced paper, parchment papers, and grease-proof and imitation parchment papers which have been supercalendered and rendered transparent, or partially so, by whatever name known; all other grease-proof and imitation parchment papers, not specially provided for in this section, by whatever name known; bags, envelopes, printed matter other than lithographic, and all other articles composed wholly or in chief value of any of the foregoing papers, not specially provided for in this section, and all boxes of paper, papier-mâché, or wood covered with any of the foregoing paper, 35 per cent ad valorem; albuminized or sensitized paper or paper otherwise surface-coated for photographic purposes, plain basic papers for albuminizing, sensitizing, baryta coating, or for photographic or solar printing processes, 25 per cent ad valorem.

333. Pictures, calendars, cards, labels, flaps, cigar bands, placards, and other articles composed wholly or in chief value of paper lithographically printed in whole or in part from stone, metal, or other material (except boxes, views of American scenery or objects, and music, and illustrations when forming part of a periodical or newspaper, or of bound or unbound books, accompanying the same, not specially provided for in this section) shall pay duty at the following rates: Labels, flaps, and cigar bands, if printed entirely in bronze printing, 15 per cent ad valorem; if printed otherwise than entirely in bronze printing, but not printed in whole or in part in metal leaf, 25 per cent ad valorem; if printed in whole or in part in metal leaf, 30 per cent ad valorem; booklets, books of paper or other material for children's use, not exceeding in weight 24 ounces each, fashion magazines or periodicals, printed in whole or in part by lithographic process, or decorated by hand, booklets decorated in whole or in part by hand or by spraying, whether or not lithographed, 12 per cent ad valorem; decalcomanias in ceramic colors, whether or not backed with metal leaf, and all other decalcomanias, except toy decalcomanias, 20 per cent ad valorem; pictures, calendars, cards, placards, and all other articles than those hereinbefore specifically provided for in this paragraph, 20 per cent ad valorem.

334. Writing, letter, note, handmade paper and paper commercially known as handmade paper and machine handmade paper, japan paper and imitation japan paper by whatever name known, and ledger, bond, record, tablet, typewriter, manifold, and onion-skin and imitation onion-skin papers calendered or uncalendered, whether or not any such paper is ruled, bordered, embossed, printed, lined, or decorated in any manner, 25 per cent ad valorem.

335. Paper envelopes, folded or flat, plain, bordered, embossed, printed, tinted, decorated, or lined, 15 per cent ad valorem.

336. Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs, cardboard and bristol board, press boards or press paper, paper hangings with paper back or composed wholly or in chief value of paper, and wrapping paper not specially provided for in this section, 25 per cent ad valorem.

337. Books of all kinds, bound or unbound, including blank books, slate books, and pamphlets, engravings, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing, and not specially provided for in this section, 15 per cent ad valorem. Views of any landscape, scene, building, place, or locality in the United States, on cardboard or paper, not thinner than eight one-thousandths of 1 inch, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatins process (except show cards), occupying 35 square inches or less of surface per view, bound or unbound, or in any other form, 45 per cent ad valorem; thinner than eight one-thousandths of 1 inch, \$2 per thousand.

338. Photograph, autograph, scrap, post-card, and postage-stamp albums, wholly or partly manufactured, 25 per cent ad valorem.

339. Playing cards, 60 per cent ad valorem.

340. All papers and manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this section, 25 per cent ad valorem.

SCHEDULE N—SUNDRIES.

341. Beads and spangles of all kinds, including imitation pearl beads, not threaded or strung, or strung loosely on thread for facility in transportation only, 35 per cent ad valorem; fabrics, wearing apparel, trimmings, curtains, and other articles not specially provided for in this section, composed wholly or in chief value of beads or spangles made of glass or paste, gelatin, metal, or other material, 50 per cent ad valorem.

342. Braids, featherstitch braids, fringes, gimps, gorings, all the foregoing, of whatever material composed, and articles made wholly or in chief value of any of the foregoing, not specially provided for in this section, 50 per cent ad valorem.

343. Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, ramie, or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored, or stained, 15 per cent ad valorem; if bleached, dyed, colored, or stained, 20 per cent ad valorem; hats, bonnets, and hoods composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, ramie, or manila hemp, whether wholly or partly manufactured, but not blocked or trimmed, 25 per cent ad valorem; if blocked or trimmed, and in chief value of such materials, 40 per cent ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

344. Brooms, made of broom corn, straw, wooden fiber, or twigs, 15 per cent ad valorem; brushes and feather dusters of all kinds, and hair pencils in quills or otherwise, 35 per cent ad valorem.

345. Bristles, sorted, bunched, or prepared, 7 cents per pound.

346. Button forms of lastings, mohair or silk cloth, or other manufactures of cloth, woven or made in patterns of such size, shape, or form as to be fit for buttons exclusively, and not exceeding 8 inches in any one dimension, 10 per cent ad valorem.

347. Buttons or parts of buttons and button molds or blanks, finished or unfinished, not specially provided for in this section, and all collar or cuff buttons and studs composed wholly of bone, mother-of-pearl, or ivory, 40 per cent ad valorem.

348. Cork bark, cut into squares, cubes, or quarters, 4 cents per pound; manufactured cork stoppers, over three-fourths of an inch in diameter, measured at the larger end, and manufactured cork disks, washers, or washers, over three-sixteenths of an inch in thickness, 12 cents per pound; manufactured cork stoppers, three-fourths of an inch or less in diameter, measured at the larger end, and manufactured cork disks, washers, or washers, three-sixteenths of an inch or less in thickness, 15 cents per pound; cork, artificial, or cork substitutes manufactured from cork waste, or granulated corks, and not otherwise provided for in this section, 3 cents per pound; cork insulation, wholly or in chief value of granulated cork, in slabs, boards, planks, or molded forms, 1 cent per pound; cork paper, 35 per cent ad valorem; manufactures wholly or in chief value of cork or of cork bark, or of artificial cork or bark substitutes, granulated or ground cork, not specially provided for in this section, 30 per cent ad valorem.

349. Dice, dominoes, draughts, chessmen, chess balls, and billiard, pool, bagatelle balls, and poker chips, of ivory, bone, or other materials, 50 per cent ad valorem.

350. Dolls, and parts of dolls, doll heads, toy marbles of whatever materials composed, and all other toys, and parts of toys, not composed of china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this section, 35 per cent ad valorem.

351. Emery grains and emery, manufactured, ground, pulverized, or refined, 1 cent per pound; emery wheels, emery files, emery paper, and manufactures of which emery or corundum is the component material of chief value, 20 per cent ad valorem; crude artificial abrasives, 10 per cent ad valorem.

352. Firecrackers of all kinds, 6 cents per pound; bombs, rockets, Roman candles, and fireworks of all descriptions, not specially provided for in this section, 10 cents per pound; the weight on all the foregoing to include all coverings, wrappings, and packing material.

353. Fulminates, fulminating powders, and other like articles not specially provided for in this section, 5 per cent ad valorem.

354. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at 20 cents or less per pound, 1 cent per pound; valued above 20 cents per pound, 1 cent per pound.

355. Matches, friction or lucifer, of all descriptions, per gross of 144 boxes, containing not more than 100 matches per box, 3 cents per gross; when imported otherwise than in boxes containing not more than 100 matches each, 1 cent per 1,000 matches; wax matches, fuses, wind matches, and all matches in books or folders or having a stained, dyed, or colored stick or stem, and tapers consisting of a wick coated with an inflammable substance, and night lights, 25 per cent ad valorem.

356. Percussion caps, cartridges, and cartridge shells empty, 15 per cent ad valorem; blasting caps, 75 cents per thousand; mining, blasting, or safety fuses of all kinds, 15 per cent ad valorem.

357. Feathers and downs, on the skin or otherwise, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this section, 20 per cent ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, including quilts of down and other manufactures of down, 40 per cent ad valorem; artificial or ornamental feathers, fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this section, 60 per cent ad valorem; boas, boutonnières, wreaths, and all articles not specially provided for in this section, composed wholly or in chief value of any of the feathers, flowers, leaves, or other materials or articles herein mentioned, 60 per cent ad valorem: *Provided*, That the importation of aigrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or to the feathers or plumes of domestic fowls of any kind.

358. Furs and fur skins of all kinds not dressed in any manner, except undressed skins of hares, rabbits, dogs, goats, sheep, and not specially provided for in this section, 10 per cent ad valorem; furs dressed on the skin, not advanced further than dyeing, 30 per cent ad valorem; manufactures of furs, further advanced than dressing and dyeing, when prepared for use as material, joined or sewed together, including plates, linings, and crosses, and articles manufactured from fur not specially provided for in this section, 40 per cent ad valorem; articles of wearing apparel of every description partly or wholly manufactured, composed of or of which fur is the component material of chief value, 50 per cent ad valorem. Furs not on the skin, prepared for hatters' use, including fur skins carotred, 15 per cent ad valorem.

359. Fans of all kinds, except common palm-leaf fans, 50 per cent ad valorem.

360. Gun wads of all descriptions, 10 per cent ad valorem.

361. Human hair, raw, uncleaned and not drawn, 10 per cent ad valorem; if cleaned or drawn, wholly or in part, but not manufactured, 20 per cent ad valorem; manufactures of human hair, or of which

human hair is the component material of chief value, not specially provided for in this section, 35 per cent ad valorem.

362. Hair, curled, suitable for beds or mattresses, 10 per cent ad valorem.

363. Haircloth, known as "crinoline" cloth, 6 cents per square yard; haircloth, known as "hair seating," and hair press cloth, 15 cents per square yard.

364. Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, 40 per cent ad valorem.

365. Indurated fiber ware and manufactures of pulp, not specially provided for in this section, 25 per cent ad valorem.

366. Jewelry, commonly or commercially so known, valued above 20 cents per dozen pieces, 60 per cent ad valorem; rope, curb, cable, and fancy patterns of chain not exceeding one-half inch in diameter, width, or thickness, valued above 30 cents per yard; and articles valued above 20 cents per dozen pieces designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, card cases, chains, cigar cases, cigar cutters, cigar holders, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, match boxes, mesh bags and purses, millinery, military, and hair ornaments, pins, powder cases, stamp cases, vanity cases, and like articles; all the foregoing and parts thereof, finished or partly finished, composed of metal, whether or not enameled, washed, covered, or plated, including rolled gold plate, and whether or not set with precious or semiprecious stones, pearls, cameos, coral, or amber, or with imitation precious stones or pearls, 60 per cent ad valorem. Stampings, galleries, mesh and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph, 50 per cent ad valorem.

367. Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, including glaziers' and engravers' diamonds not set, miners' diamonds, whether in their natural form or broken, and bort; any of the foregoing not set, and diamond dust, 10 per cent ad valorem; pearls and parts thereof, drilled or undrilled, but not set or strung; diamonds, coral, rubies, cameos, and other precious stones and semiprecious stones, cut but not set, and suitable for use in the manufacture of jewelry, 20 per cent ad valorem; imitation precious stones, including pearls and parts thereof, for use in the manufacture of jewelry, doublets, artificial, or so-called synthetic or reconstructed pearls and parts thereof, rubies, or other precious stones, 20 per cent ad valorem.

368. Laces, lace braids, lace window curtains not specially provided for in this section, coach, carriage, and automobile laces, and all lace articles of whatever material composed; handkerchiefs, napkins, wearing apparel, and all other articles made wholly or in part of lace or of imitation lace of any kind; embroideries, wearing apparel, handkerchiefs, and all other articles or fabrics embroidered in any manner by hand or machinery, whether with a plain or fancy initial or monogram or otherwise, or tamboired, appliqué, or scalloped by hand or machinery; edgings, insertings, galloons, nets, nettings, veils, veillings, neck ruffings, ruchings, tuckings, flouncings, flutings, quillings, ornaments, all the foregoing, of whatever material composed; woven fabrics or articles from which threads have been omitted, drawn, punched, or cut, leaving open spaces in which figures or designs are formed by threads other than the threads of the fabric alone or in combination with the threads of the fabric not including hemstitching or spoke stitching, and articles made in whole or in part of any of the above materials; all the foregoing, 60 per cent ad valorem.

369. Chamols skins, 15 per cent ad valorem; pianoforte, pianoforte action, and glove leathers, 10 per cent ad valorem.

370. Bags, baskets, belts, satchels, card cases, pocketbooks, jewel boxes, portfolios, and other boxes and cases, made wholly or in chief value of leather, not jewelry, and manufactures of leather, or of which leather is the component material of chief value, not specially provided for in this section; all the foregoing whether or not permanently fitted and furnished with traveling, bottle, drinking, dining, or luncheon, and similar sets, 30 per cent ad valorem.

371. Gloves, not specially provided for in this section, made wholly or in chief value of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

372. Men's, women's, or children's "glacé" finish, Schmaschen (of sheep origin), not over 14 inches in length, \$1 per dozen pairs; over 14 inches in length, 25 cents per dozen pairs for each additional inch in excess of 14 inches.

373. All other gloves wholly or in chief value of leather, not over 14 inches in length, \$2 per dozen pairs; over 14 inches in length, 25 cents per dozen for each additional inch in excess of 14 inches.

374. In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves when lined with cotton or other vegetable fiber, 25 cents per dozen pairs; when lined with a knitted glove or when lined with silk, or wool, 50 cents per dozen pairs; when lined with fur, \$2 per dozen pairs; on all piqué and piqué-seam gloves, 25 cents per dozen pairs.

375. Glove trunks, with or without the usual accompanying pieces, shall pay 75 per cent of the duty provided for the gloves in the fabrication of which they are suitable.

376. Harness, saddles, saddlery in sets or in parts, finished or unfinished, not specially provided for in this section, 20 per cent ad valorem.

377. Manufactures of amber, asbestos, bladders, catgut, or whip gut or worm gut, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for in this section, 10 per cent ad valorem; yarn and woven fabrics composed wholly or in chief value of asbestos, 20 per cent ad valorem.

378. Manufactures of bone, chip, grass, horn, india rubber or gutta-percha, palm leaf, quills, straw, weeds, or whalebone, or of which any of them is the component material of chief value not otherwise specially provided for in this section, shall be subject to the following rates: India rubber or gutta-percha, 10 per cent ad valorem; palm leaf, 15 per cent ad valorem; bone, chip, horn, quills, and whalebone, 20 per cent ad valorem; grass, straw, and weeds, 25 per cent ad valorem; combs composed wholly of horn or of horn and metal, 25 per cent ad valorem. The terms "grass" and "straw" shall be understood to mean these substances in their natural state, and not the separated fibers thereof.

379. Ivory tusks in their natural state, or cut vertically across the grain only, with the bark left intact, 20 per cent ad valorem; manufactures of ivory or vegetable ivory, or of which either of these substances is the component material of chief value, not specially provided for in this section, 30 per cent ad valorem; manufactures of mether-

of-pearl and shell, plaster of Paris, papier-mâché, and vulcanized india rubber known as "hard rubber," or of which these substances or any of them is the component material of chief value, not specially provided for in this section, 25 per cent ad valorem; shells engraved, cut, ornamented, or otherwise manufactured, 25 per cent ad valorem.

380. Masks, composed of paper or pulp, 20 per cent ad valorem.

381. Matting made of cocoa fiber or rattan, 5 cents per square yard; mats made of cocoa fiber or rattan, 3 cents per square foot.

382. Moss and sea grass, eelgrass, and seaweeds, if manufactured or dyed, 10 per cent ad valorem.

383. Musical instruments or parts thereof, pianoforte actions and parts thereof, strings for musical instruments, not otherwise enumerated in this section, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing, 35 per cent ad valorem.

384. Phonographs, gramophones, graphophones, and similar articles, or parts thereof, 25 per cent ad valorem.

385. Violin rosin, in boxes or cases or otherwise, 10 per cent ad valorem.

386. Paintings in oil or water colors, pastels, pen and ink drawings, and sculptures, not specially provided for in this section, 15 per cent ad valorem.

387. Peat moss, 50 cents per ton.

388. Pencils of paper or wood, or other material not metal, filled with lead or other material, pencils of lead and slate pencils, all the foregoing, 25 per cent ad valorem.

389. Pencil leads not in wood or other material, 10 per cent ad valorem.

390. Photographic dry plates or films, not otherwise specially provided for in this section, 15 per cent ad valorem. Photographic film negatives or positives, imported in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits, including herein all moving, motion, motography or cinematography film pictures, prints, positives, or duplicates of every kind and nature, and of whatever substance made, 20 per cent ad valorem.

391. Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, 25 per cent ad valorem; other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this section, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, except cork paper, 50 per cent ad valorem.

392. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used for making men's hats, 10 per cent ad valorem.

393. Umbrellas, parasols, and sunshades covered with material other than paper or lace, not embroidered or appliqué, 35 per cent ad valorem. Sticks for umbrellas, parasols, or sunshades, and walking canes, finished or unfinished, 30 per cent ad valorem.

394. Waste, not specially provided for in this section, 10 per cent ad valorem.

395. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles not enumerated or provided for in this section, a duty of 10 per cent ad valorem, and on all articles manufactured, in whole or in part, not provided for in this section, a duty of 15 per cent ad valorem.

396. That each and every imported article, not enumerated in this section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this section as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

FREE LIST.

That on and after the day following the passage of this act, except as otherwise specially provided for in this act, the articles mentioned in the following paragraphs shall, when imported into the United States or into any of its possessions (except the Philippine Islands and the Islands of Guam and Tutuila), be exempt from duty:

397. Acids: Acetic or pyroligneous, arsenic or arsenious, carbolic, chromic, fluoric, hydrofluoric, hydrochloric or muriatic, nitric, phosphoric, phthalic, prussic, silicic, sulphuric or oil of vitriol, and valeric.

398. Aconite.

399. Acorns, raw, dried or undried, but unground.

400. Agates, unmanufactured.

401. Agricultural implements: Plows, tooth and disk harrows, headers, harvesters, reapers, agricultural drills and planters, mowers, horse-rakes, cultivators, thrashing machines and cotton gins, wagons and carts, and all other agricultural implements of any kind and description, whether specifically mentioned herein or not, whether in whole or in parts, including repair parts.

402. Albumen, blood, and albumen, not specially provided for in this section.

403. Alcohol, methyl or wood.

404. Ammonia, sulphate of and nitrate of.

405. Any animal imported by a citizen of the United States, specially for breeding purposes, shall be admitted free, whether intended to be used by the importer himself or for sale for such purposes: *Provided*, That no such animal shall be admitted free unless pure breed of a recognized breed, and duly registered in a book of record recognized by the Secretary of Agriculture for that breed: *And provided further*, That the certificate of such record and pedigree of such animal shall be produced and submitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer that the animal imported is the identical animal described in said certificate of record and pedigree. The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the identity of

such animal: *And provided further*, That the collectors of customs shall require a certificate from the Department of Agriculture stating that such animal is pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.

The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

Horses, asses, cattle, mules, sheep, swine, and goats straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, shall be dutiable unless brought back to the United States within six months, in which case they shall be free of duty, under regulations to be prescribed by the Secretary of the Treasury: *And provided further*, That the provisions of this act shall apply to all such animals as have been imported and are in quarantine or otherwise in the custody of customs or other officers of the United States at the date of the taking effect of this act.

406. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of breeding, exhibition or competition for prizes offered by any agricultural, polo, or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle, and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

407. Annatto, roucou, rocou, or orleans, and all extracts of.

408. Antitoxins, vaccine virus, and all other serums derived from animals and used for therapeutic purposes.

409. Apatite.

410. Arrowroot in its natural state and not manufactured.

411. Arsenic and sulphide of arsenic, or orpiment.

412. Articles the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or bottles, iron or steel drums of either domestic or foreign manufacture, used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates or films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs under conditions and regulations to be prescribed by the Secretary of the Treasury: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon: *And provided further*, That the provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph 405.

413. Asafetida.

414. Asbestos, unmanufactured.

415. Ashes, wood and lye of, and beet-root ashes.

416. Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, seg, Russian seg, New Zealand tow, Norwegian tow, aloe, mill waste, cotton tares, or other material not bleached, dyed, colored, stained, painted, or printed, not exceeding 16 threads to the square inch, counting the warp and filling, and weighing not less than 15 ounces per square yard.

417. Balm of Gilead.

418. Barks, cinchona or other, from which quinine may be extracted.

419. Bauxite or beauxite, crude, not refined or otherwise advanced in condition from its natural state.

420. Beeswax.

421. Belis, broken, and bell metal, broken and fit only to be remanufactured.

422. Bibles, comprising the books of the Old or New Testament, or both, bound or unbound.

423. All binding twine manufactured from New Zealand hemp, manilla, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding 600 feet to the pound.

424. Birds and land and water fowls, not specially provided for in this section.

425. Biscuits, bread, and wafers, not specially provided for in this section.

426. Bismuth.

427. Bladders, and all integuments, tendons and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this section.

428. Blood, dried, not specially provided for in this section.

429. Blue vitriol, or sulphate of copper; acetate and subacetate of copper, or verdigris.

430. Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use. Press cloths composed of camel's hair, imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed 72 inches and woven in widths not under 10 inches nor to exceed 15 inches and weighing not less than one-half pound per square foot.

431. Bones, crude, burned, calcined, ground, steamed, but not otherwise manufactured, and bone dust or animal carbon, bone meal, and bone ash.

432. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

433. Books, maps, music, engravings, photographs, etchings, lithographic prints, bound or unbound, and charts, which shall have been printed more than 20 years at the date of importation, and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, not advertising matter, and public documents issued by foreign governments.

434. Books and pamphlets printed chiefly in languages other than English; also books and music, in raised print, used exclusively by the blind.

435. Books, maps, music, engravings, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

436. Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

437. Borax, crude and unmanufactured, and borate of lime, soda, and other borate material, crude and unmanufactured, not otherwise provided for in this section.

438. Bran and wheat screenings.

439. Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.

440. Brazilian pebble, unwrought or unmanufactured.

441. Bristles, crude, not sorted, bunched, or prepared.

442. Bromin.

443. Broom corn.

444. Buckwheat and buckwheat flour.

445. Bullion, gold or silver.

446. Burgundy pitch.

447. Burrstones, manufactured or bound up into millstones.

448. Cadmium.

449. Calcium, acetate of, brown and gray, and chloride of, crude; calcium carbide and calcium nitrate.

450. Cash registers, linotype and all typesetting machines, sewing machines, typewriters, shoe machinery, cream separators, and tar and oil spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives, all the foregoing whether imported in whole or in parts, including repair parts.

451. Castor or castoreum.

452. Catgut, whip gut, or worm gut, unmanufactured.

453. Cerium, cerite, or cerium ore.

454. Chalk, crude, not ground, bolted, precipitated, or otherwise manufactured.

455. Charcoal, blood char, bone char, or bone black, not suitable for use as a pigment.

456. Chromate of iron or chromic ore.

457. Chromium, hydroxide of, crude.

458. Common blue clay and Gross-Almerode glass-pot clay, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks.

459. Coal, anthracite, bituminous, culm, slack, and shale; coke; compositions used for fuel in which coal or coal dust is the component material of chief value, whether in briquets or other form.

460. Coal tar, crude, pitch of coal tar, wood or other tar, and products of coal tar known as naphthalin, phenol, and cresol.

461. Cobalt and cobalt ore.

462. Coccus indicus.

463. Cochineal.

464. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

465. Coffee.

466. Coins of gold, silver, copper, or other metal.

467. Coir, and coir yarn.

468. Composition metal of which copper is the component material of chief value, not specially provided for in this section.

469. Copper ore; regulus of, and black or coarse copper, and copper cement; old copper, fit only for remanufacture, copper scale, clippings from new copper, and copper in plates, bars, ingots, or pigs, not manufactured or specially provided for in this section.

470. Copperas, or sulphate of iron.

471. Coral, marine, uncut, and unmanufactured.

472. Cork wood, or cork bark, unmanufactured, and cork waste, shavings, and cork refuse of all kinds.

473. Corn or maize.

474. Corn meal.

475. Cotton, and cotton waste or flocks.

476. Cryolite, or kryolith.

477. Cudbear.

478. Curling stones, or quoits, and curling-stone handles.

479. Curry, and curry powder.

480. Cuttlefish bone.

481. Dandelion roots, raw, dried or undried, but unground.

482. Divi-divi.

483. Dragon's blood.

484. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, gum resin, herbs, leaves, lichens, mosses, logs, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds; any of the foregoing which are natural and uncombined drugs and not edible and not specially provided for in this section, and are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture: *Provided*, That no article containing alcohol shall be admitted free of duty under this paragraph.

485. Eggs of birds, fish, and insects (except fish roe preserved for food purposes): *Provided, however*, That the importation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collections, is prohibited: *Provided further*, That the importation of eggs of game birds for purposes of propagation is hereby authorized, under rules and regulations to be prescribed by the Secretary of the Treasury.

486. Emery ore and corundum.
487. Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.
488. Felt, adhesive, for sheathing vessels.
489. Fibria, in all forms.
490. Fresh-water fish, and all other fish not otherwise specially provided for in this section.
491. Fish skins.
492. Flax straw.
493. Flint, flints, and flint stones, unground.
494. Fossils.
495. Fruits or berries, green, ripe, or dried, and fruits in brine, not specially provided for in this section.
496. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.
497. Gambler.
498. Glass enamel, white, for watch and clock dials.
499. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use: *Provided, however*, That such disks exceeding 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined.
500. Gloves, made wholly or in chief value of leather made from horsehides, pigskins, and cattle hides of the bovine species, excepting calfskins, whether wholly or partly manufactured.
501. Goldbeaters' molds and goldbeaters' skins.
502. Grasses and fibers: Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this section.
503. Grease, fats, vegetable tallow, and oils (excepting fish oils), natural and uncompound, such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, not specially provided for in this section.
504. Guano, manures, and all substances used only for manure, including basic slag, ground or unground, and calcium cyanamid or lime nitrogen.
505. Gum copal, damar, and kauri.
506. Gutta-percha, crude.
507. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this section.
508. Hide cuttings, raw, with or without hair, and all other glue stock.
509. Hide rope.
510. Hides of cattle, raw or uncured, or dry, salted, or pickled.
511. Bones and whetstones.
512. Hoofs, unmanufactured.
513. Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity.
514. Hop roots for cultivation.
515. Horns and parts of, including horn strips and tips, unmanufactured.
516. Ice.
517. India rubber, crude, and milk of, and scrap or refuse india rubber, fit only for remanufacture.
518. Indigo, natural or synthetic, dry or suspended in water.
519. Iodine, crude, or resublimed.
520. Ipecac.
521. Iridium, osmium, palladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum.
522. Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites.
523. Jalap.
524. Jet, unmanufactured.
525. Joss stick or joss light.
526. Junk, old.
527. Kelp.
528. Kieserite.
529. Kyanite, or cyanite, and kaimite.
530. Lac dye, crude, seed, button, stick, and shell.
531. Lactarene or casein.
532. Lard.
533. Lava, unmanufactured.
534. All leather not specially provided for in this section and leather board or compressed leather; leather cut into shoe uppers or vamps or other forms suitable for conversion into boots or shoes; boots and shoes made wholly or in chief value of leather; leather shoe laces, finished or unfinished; harness, saddles, and saddlery, in sets or parts, finished or unfinished, composed wholly or in chief value of leather.
535. Leeches.
536. Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than 2 per cent of alcohol.
537. Lifeboats and life-saving apparatus specially imported by societies and institutions incorporated or established to encourage the saving of human life.
538. Lithographic stones, not engraved.
539. Litmus, prepared or not prepared.
540. Loadstones.
541. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
542. Magnesite, crude or calcined, not purified.
543. Manganese, oxide and ore of.
544. Manna.
545. Manuscripts.
546. Marrow, crude.
547. Marshmallow or althea root, leaves or flowers, natural or unmanufactured.
548. Meats: Fresh beef, veal, mutton, lamb, and pork; bacon and hams; meats of all kinds, prepared or preserved, not specially provided for in this section.
549. Medals of gold, silver, or copper, and other metallic articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.
550. Meerschmum, crude or unmanufactured.
551. Milk and cream, including milk or cream preserved or condensed, or sterilized by heating or other processes, and sugar of milk.
552. Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring.
553. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this section.
554. Miners' rescue appliances, designed for emergency use in mines where artificial breathing is necessary in the presence of poisonous gases, to aid in the saving of human life, and miners' safety lamps and parts, accessories, and appliances for cleaning, repairing, and operating all the foregoing.
555. Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.
556. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this section.
557. Myrobolans, fruit.
558. Cut nails and cut spikes of iron or steel, horseshoe nails, hobnails, and all other wrought-iron or steel nails not specially provided for in this section; wire staples, wire nails made of wrought iron or steel, spikes, and horse, mule, or ox shoes, of iron or steel, and cut tacks, brads, or sprigs.
559. Needles, hand sewing and darning.
560. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.
561. Nuts: Marrons, crude; coconuts in the shell and broken coconut meat or copra, not shredded, desiccated, or prepared in any manner.
562. Nux vomica.
563. Oakum.
564. Oatmeal and rolled oats and oat hulls.
565. Oil cake.
566. Oils: Birch tar, cajuput, coconut, cod, cod liver, cottonseed, croton, ichthyol, juglandium, palm, palm-kernel, soya-bean, and olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him; Chinese nut oil, nut oil or oil of nuts not specially provided for in this section; petroleum, crude or refined, and all products obtained from petroleum, including kerosene, benzine, naphtha, gasoline, paraffin, and paraffin oil; lubricating oils not specially provided for in this section; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products of such fisheries.
567. Oleo stearin.
568. Orange and lemon peel, not preserved, candied, or dried.
569. Orchil, or orchil liquid.
570. Ores of gold, silver, or nickel, and nickel matte; ores of the platinum metals; sweepings of gold and silver.
571. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, including jute waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for in this section, including old gunny cloth and old gunny bags, used chiefly for paper making.
572. Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued at not above 2½ cents per pound, decalcomania paper not printed.
573. Parchment and vellum.
574. Paris green and London purple.
575. Pearl, mother of, and shells, not sawed, cut, polished, or otherwise manufactured, or advanced in value from the natural state.
576. Personal effects, not merchandise, of citizens of the United States dying in foreign countries.
577. Pewter and britannia metal, old, and fit only to be remanufactured.
578. Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, and articles solely for experimental purposes, when imported by any society or institution of the character herein described, subject to such regulations as the Secretary of the Treasury shall prescribe.
579. Phosphates, crude.
580. Phosphorus.
581. Plants, trees, shrubs, roots, seed cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.
582. Platinum, unmanufactured or in ingots, bars, plates, sheets, wire, sponge, or scrap, and vases, retorts, and other apparatus, vessels, and parts thereof, composed of platinum, for chemical uses.
583. Plumbago.
584. Potash: Crude, or "black salts"; carbonate of and sulphate of, crude or refined; hydrate of, crude or refined, when not containing more than 15 per cent of caustic soda; nitrate of, or saltpeter, crude; and muriate of.
585. Potatoes, and potatoes, dried, desiccated, or otherwise prepared, not specially provided for in this section.
586. Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application shall be made therefor.
587. Pulu.
588. Quinine, and its combinations with acids and compounds, not subject to duty in this section.
589. Radium and salts of, radioactive substitutes, selenium and salts of.
590. Rags, not otherwise specially provided for in this section.

591. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails.

592. Rennets, raw or prepared.

593. Rye and rye flour.

594. Sago, crude, and sago flour.

595. Salliein.

596. Salep, or salop.

597. Sait.

598. Santonin.

599. Seeds: Cardamom, cauliflower, celery, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mangelwurzel, mustard, rape, St. John's bread or bean, sorghum, sugar beet, and sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for in this section; all flower and grass seeds; coniferous evergreen seedlings; all the foregoing not specially provided for in this section.

600. Sheep dip containing five one-hundredths of 1 per cent of arsenic or more, not specially provided for in this section.

601. Shotgun barrels, in single tubes, forged, rough bored.

602. Shrimps, lobsters, and other shellfish.

603. Silk cocoons and silk waste.

604. Silk, raw, in skeins reeled from the cocoon, or reeled, but not wound, doubled, twisted, or advanced in manufacture in any way.

605. Silkworm eggs.

606. Skeletons and other preparations of anatomy.

607. Skins of hares, rabbits, dogs, goats, and sheep, undressed.

608. Skins of all kinds, raw, and hides not specially provided for in this section.

609. Soda arseniate of, sulphate of, crude, or salt cake and niter cake, soda ash, silicate of, nitrate of, or cubic nitrate.

610. Soya beans.

611. Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.

612. Spunk.

613. Spurs and stiltis used in the manufacture of earthen, porcelain, and stone ware.

614. Stamps: Foreign postage or revenue stamps, canceled or uncanceled, and foreign government stamped post cards bearing no other printing than the official imprint thereon.

615. Statuary and casts of sculpture for use as models or for art educational purposes only; regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

616. Stone and sand: Burrstone in blocks, rough or unmanufactured; rotten stone, tripoli, and sand, crude or manufactured; cliff stone, freestone, granite, sandstone, and limestone, unmanufactured, and not suitable for use as monumental or building stone; all of the foregoing not specially provided for in this section.

617. Strontia, oxide of, protoxide of strontian, and strontianite or mineral carbonate of strontia.

618. Strychnia or strychnine, and all salts thereof.

619. Sulphur in any form, brimstone, and sulphur ore as pyrites, or sulphuret of iron in its natural state, containing in excess of 25 per cent of sulphur.

620. Sumac, ground or unground.

621. Swine.

622. Tagua nuts.

623. Talcum, steatite, and French chalk, crude and unground.

624. Tallow.

625. Tamarinds.

626. Tanning material: Extracts of quebracho, of nutgalls, of Persian berries, of hemlock bark, of sumac, extracts of oak and chestnut; and other barks and woods other than dyewoods such as are commonly used for tanning not specially provided for in this section; nuts and nutgalls and woods used expressly for dyeing or tanning, whether or not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process; and articles in a crude state used in dyeing or tanning; all the foregoing not containing alcohol and not specially provided for in this section.

627. Tapioca, tapioca flour, cassava or cassady.

628. Tar and pitch of wood.

629. Tea and tea plants: *Provided*, That the cans, boxes, or other containers of tea packed in packages of less than 5 pounds each shall be dutiable at the rate chargeable thereon if imported empty: *Provided further*, That nothing herein contained shall be construed to repeal or impair the provisions of an act entitled "An act to prevent the importation of impure and unwholesome tea," approved March 2, 1897, and any act amendatory thereof.

630. Teeth, natural, or unmanufactured.

631. Terra alba, not made from gypsum or plaster rock.

632. Terra japonica.

633. Tin ore, cassiterite or black oxide of tin, tin in bars, blocks, pigs, or grain or granulated, and scrap tin: *Provided*, That there shall be imposed and paid upon cassiterite, or black oxide of tin, and upon bar, block, pig tin and grain or granulated, a duty of 4 cents per pound when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing 1,500 tons of cassiterite and bar, block, and pig tin per year. The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.

634. Tobacco stems.

635. Tungsten-bearing ores of all kinds.

636. Turmeric.

637. Turpentine, Venice, and spirits of.

638. Turtles.

639. Type, stereotype metal, electrotpe metal, linotype composition, all of the foregoing, old and fit only to be remanufactured.

640. Uranium, oxide and salts of.

641. Valencia.

642. Wafers, unleavened or not edible.

643. Wax, vegetable or mineral.

644. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall include only such articles as were actually

owned by them and in their possession abroad at the time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale: *Provided*, That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury: *Provided further*, That up to but not exceeding \$100 in value of articles acquired abroad by residents of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.

645. Whalebone, unmanufactured.

646. Wheat flour and semolina: *Provided*, That wheat flour shall be subject to a duty of 10 per cent ad valorem when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on wheat flour imported from the United States.

647. Barbed wire, galvanized wire not larger than No. 6 and not smaller than No. 14 wire gauge of the kind commonly used for fencing purposes, galvanized wire fencing composed of wires not larger than No. 6 nor smaller than No. 14 wire gauge, and wire commonly used for baling hay or other commodities.

648. Witherite.

649. Wood: Logs, timber, round, unmanufactured, hewn or sawed, sided or squared; pulp woods, kindling wood, firewood, hop poles, fence posts, handle bolts, shingle bolts, gun blocks for gunstocks rough hewn or sawed, or planed on one side; hubs for wheels, posts, heading bolts, stave bolts, last blocks, wagon blocks, oar blocks, heading blocks, and all like blocks or sticks, rough hewn, sawed, or bored; sawed boards, planks, deals, and other lumber, not further manufactured than sawed, planed, and tongued and grooved; clapboards, laths, pickets, palings, staves, shingles, ship timber, ship planking, broom handles, sawdust, and wood flour; all the foregoing not specially provided for in this section.

650. Woods: Cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only, and red cedar (*Juniperus virginiana*) timber, hewn, sided, squared, or round; sticks of partridge, hair wood, pimento, orange, myrtle, bamboo, rattan, reeds unmanufactured, india malacca joints, and other woods not specially provided for in this section, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.

651. Mechanically ground wood pulp, chemical wood pulp, unbleached or bleached: *Provided*, That if any country, dependency, province, or other subdivision of government, shall impose an export duty or other export charge of any kind whatsoever, either directly or indirectly (whether in the form of additional charge, or license fee, or otherwise) upon printing paper, mechanically ground wood pulp, chemical wood pulp, or wood for use in the manufacture of wood pulp, the amount of such export duty or other export charge upon an equal amount of mechanically ground wood pulp, or chemical wood pulp, or upon an amount of wood for use in the manufacture of wood pulp necessary to manufacture such chemical wood pulp, or upon an amount of printing paper ordinarily manufactured from such wood pulp, shall be imposed as a duty upon chemical wood pulp when imported directly or indirectly from such country, dependency, province, or other subdivision of government; and if any country, dependency, province, or other subdivision of government shall prohibit the exportation of printing paper, mechanically ground wood pulp, chemical wood pulp, or wood for use in the manufacture of wood pulp, there shall be imposed a duty of one-tenth of 1 cent per pound upon chemical wood pulp when imported directly or indirectly from such country, dependency, province, or other subdivision of government.

652. Wool of the sheep, hair of the camel, and other like animals, and all wools and hair on the skin of such animals.

653. Wool wastes: All noils, top waste, card waste, slubbing waste, roving waste, ring waste, yarn waste, bur waste, thread waste, garnetted waste, shoddies, mungo, flocks, wool extract, carbonized wool, carbonized noils, and all other wastes not specially provided for in this section.

654. Works of art, including paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches in pen and ink or pencil and water colors, etchings not to exceed 20 numbered impressions, and engravings not to exceed 20 numbered impressions, and lithographs not to exceed 20 numbered impressions and original sculptures, including not more than two replicas or reproductions of the same; but the term "sculpture" as used in this section shall be understood to include professional productions of sculptors only, whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only; and the word "painting" as used in this section shall not be understood to include any articles of utility, nor such as are made wholly or in part by stenciling or any other mechanical process; and the words "etchings" and "engravings" as used in this section shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes.

655. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made.

656. Works of art, collections in illustration of the progress of the arts, sciences, agriculture, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture, or

education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other purpose than herein expressed; but bond shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

657. Works of art, productions of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution or to any State or municipal corporation or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows, and except any article, in whole or in part, molded, cast, or mechanically wrought from metal within 20 years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

658. Works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than 100 years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

659. Zaffer.

SECTION II.

A. That there shall be levied, assessed, and paid annually upon the entire net income arising or accruing from all sources in the preceding calendar year to every citizen of the United States, whether residing at home or abroad, and to every person residing in the United States, though not a citizen thereof, a tax of 1 per cent per annum upon such income over and above \$4,000; and a like tax shall be assessed, levied, and paid annually upon the entire net income from all property owned and of every business, trade, or profession carried on in the United States by persons residing elsewhere.

In addition to the income tax provided under this section (herein referred to as the normal income tax), there shall be levied, assessed, and collected upon the net income of every individual an additional income tax (herein referred to as the additional tax) of 1 per cent per annum upon the amount by which the total net income exceeds \$20,000 and does not exceed \$50,000, and 2 per cent per annum upon the amount by which the total net income exceeds \$50,000 and does not exceed \$100,000, and 3 per cent per annum upon the amount by which the total net income exceeds \$100,000. All the provisions of this section relating to individuals who are to be chargeable with the normal income tax, so far as they are applicable, shall apply to the levy, assessment, and collection of the additional tax imposed under this section. Every person subject to this additional tax shall, for the purpose of its assessment and collection, make a personal return of his total net income from all sources, corporate or otherwise, for the preceding calendar year.

B. That, subject only to such exemptions and deductions as are hereinafter allowed, the net income of a taxable person shall include gains, profits, and income derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, businesses, trade, commerce, or sales or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property, also from interest, rent, dividends, securities, or the transaction of any lawful business carried on for gain or profit, or gains or profits and income derived from any source whatever, including the income from but not the value of property acquired by bequest, devise, or descent: *Provided*, That the proceeds of life insurance policies paid upon the death of the person insured or payments made by or credited to the insured, on life insurance, endowment, or annuity contracts, upon the return thereof to the insured at the maturity of the term mentioned in the contract, shall not be included as income.

That in computing net income for the purpose of the normal tax there shall be allowed as deductions the necessary expenses actually incurred in carrying on any business, not including personal, living, or family expenses; all interest accrued and payable within the year by a taxable person on indebtedness; all national, State, county, school, and municipal taxes accrued within the year, not including those assessed against local benefits; losses actually sustained during the year, incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise; debts actually ascertained to be worthless and charged off during the year; also a reasonable allowance for the exhaustion, wear, and tear of property arising out of its use or employment in the business, but no deduction shall be made for any amount of expense of restoring property or making good the exhaustion thereof for which an allowance is or has been made; no deduction shall be allowed for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate; the amount of income received or payable from any source at which the tax upon such income, which is or will become due, under the provisions of this section, has been withheld for payment at the source in the manner hereinafter provided, shall be deducted; but in all cases where the tax upon the annual gains, profits, and incomes of a person is required to be withheld and paid at the source as hereinafter provided, if such annual income, except that derived from interest on corporate or United States indebtedness, does not exceed the rate of \$4,000 per annum, or if the same is uncertain, indefinite, or irregular in the amount or time during which it shall have accrued, and is not fixed or determinable, the same shall be included in estimating net annual income to be embraced in a personal return; also the amount received as dividends upon the stock, or from the net earnings of any corporation, joint-stock company, association, or insurance company which is taxable upon its net income as hereinafter provided shall be deducted. The net income from property owned and business carried on in the United States by persons residing elsewhere shall be computed upon the basis prescribed in this paragraph and that part of paragraph G of this section relating to the computation of the net income of corporations, joint-stock and insurance companies, organized, created, or existing under the laws of foreign countries, in so far as applicable.

C. That in computing net income under this section there shall be excluded the interest upon the obligations of a State or any political subdivision thereof, and upon the obligations of the United States or its possessions the principal and interest of which are now exempt by law from Federal taxation; also the compensation of the present President of the United States during the term for which he has been elected, and of the judges of the Supreme and inferior courts of the United

States now in office, and the compensation of all officers and employees of a State or any political subdivision thereof.

D. That there shall be deducted from the amount of the net income of each of such persons, ascertained as provided herein, the sum of \$4,000: *Provided*, That only one deduction of \$4,000 shall be made from the aggregate income of all the members of any family composed of one or both parents and one or more minor children, or husband and wife, but if the wife is living permanently apart from her husband she may be taxed independently; but guardians shall be allowed to make deduction in favor of each and every ward, except that in case where two or more wards are comprised in one family and have joint property interests the aggregate deduction in their favor shall not exceed \$4,000; and said tax shall be computed upon the remainder of said net income of such person for the year ending December 31, 1913, and for each calendar year thereafter; and on or before the 1st day of March, 1914, and the 1st day of March in each year thereafter, a true and accurate return, under oath or affirmation, shall be made by each person of lawful age, except as hereinafter provided, subject to the tax imposed by this section, and having a net income of \$3,500 or over for the taxable year, to the collector of internal revenue for the district in which such person resides or has his principal place of business, or, in the case of a person residing in a foreign country, in the place where his principal business is carried on within the United States, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, setting forth specifically the gross amount of income from all separate sources and from the total thereof, deducting the aggregate items or expenses and allowance herein authorized; guardians, trustees, executors, administrators, agents, receivers, conservators, and all persons, corporations, or associations acting in any fiduciary capacity, shall make and render a return of the net income of the person for whom they act, subject to this tax, coming into their custody or control and management, and be subject to all the provisions of this section which apply to individuals; and also all persons, firms, companies, copartnerships, corporations, joint-stock companies or associations, and insurance companies, except as hereinafter provided, in whatever capacity acting, having the control, receipt, disposal, or payment of fixed or determinable annual gains, profits, and income of another person subject to tax, shall in behalf of such person make and render a return, as aforesaid, but separate and distinct, of the portion of the income of each person from which the normal tax has been thus withheld, and containing also the name and address of such person or stating that the name and address or the address, as the case may be, are unknown: *Provided*, That in either case above mentioned no return of income not exceeding \$3,500 shall be required: *Provided further*, That persons liable only for the normal income tax, on their own account or in behalf of another, shall not be required to make return of the income derived from dividends on the capital stock or from the net earnings of corporations, joint-stock companies or associations, and insurance companies taxable upon their net income as hereinafter provided; and the collector or deputy collector shall require every list to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return if he has reason to believe that the same is understated: *Provided*, That no such increase shall be made except after due notice to such party and upon proof of the amount understated; or if the list or return of any person shall have been increased by the collector, such person may be permitted to prove the amount liable to be assessed; but such proof shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the collector. If dissatisfied with the decision of the collector, such person may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish sworn testimony of witnesses to prove any relevant facts.

E. That all assessments shall be made and all persons shall be notified of the amount for which they are respectively liable on or before the 1st day of June of each successive year, and said assessments shall be paid on or before the 30th day of June, except in cases of refusal or neglect to make such return and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, make a return upon information obtained as above provided for, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such person or persons immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the 30th day of June in any year, and for 10 days after notice and demand thereof by the collector, there shall be added the sum of 5 per cent on the amount of tax unpaid, and interest at the rate of 1 per cent per month upon said tax from the time the same became due, except from the estates of insane, deceased, or insolvent persons.

All persons, firms, copartnerships, companies, corporations, joint-stock companies or associations, and insurance companies, in whatever capacity acting, including lessees or mortgagors of real or personal property, trustees acting in any trust capacity, executors, administrators, agents, receivers, conservators, employers, and all officers and employees of the United States having the control, receipt, custody, disposal, or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed or determinable annual gains, profits, and income of another person, exceeding \$4,000 for any taxable year, other than dividends on capital stock, or from the net earnings of corporations and joint-stock companies or associations subject to like tax, who are required to make and render a return in behalf of another, as provided herein, to the collector of his, her, or its district, are hereby authorized and required to deduct and withhold from such annual gains, profits, and income such sum as will be sufficient to pay the normal tax imposed thereon by this section, and shall pay to the officer of the United States Government authorized to receive the same; and they are each hereby made personally liable for such tax. In all cases where the income tax of a person is withheld and deducted and paid or to be paid at the source as aforesaid, such person shall not receive the benefit of the exemption of \$4,000 allowed herein except by an application for refund of the tax unless he shall, not less than 30 days prior to the day on which the return of his income is due, file with the person who is required to withhold and pay tax for him, an affidavit claiming the benefit of such exemption; nor shall any person under the foregoing conditions be allowed the benefit of any deduction provided for in subsection B of this section unless he shall, not less than 30 days prior to the day on which the return of his income is due, file either with the person who is required to withhold and pay tax for him a true and correct return of his annual gains, profits, and income from all other sources, and also the deductions asked for, and the showing thus made shall then become a part of the return to be made in his behalf by the person required to withhold and

pay the tax, or such person may likewise make application for deductions to the collector of the district in which return is made or to be made for him: *Provided*, That the amount of the normal tax hereinbefore imposed shall be deducted and withheld from fixed and determinable annual gains, profits, and income derived from interest upon bonds, mortgages, or other indebtedness of corporations, joint-stock companies or associations, insurance companies, and also of the United States Government not now exempt from taxation, whether payable annually or at shorter or longer periods, although such interest does not amount to \$4,000, subject to the provisions of this section requiring the tax to be withheld at the source and deducted from annual income; and likewise the amount of such tax shall be deducted and withheld from coupons, checks, or bills of exchange for or in payment of interest upon bonds of foreign countries and upon foreign mortgages or like obligations (not payable in the United States), and also from coupons, checks, or bills of exchange for or in payment of any dividends upon the stock or interest upon the obligations of foreign corporations, associations, and insurance companies engaged in business in foreign countries; and the tax in each case shall be withheld and deducted for and in behalf of any person subject to the tax hereinbefore imposed, although such interest, dividends, or other compensation does not exceed \$4,000, by any banker or person who shall sell or otherwise realize coupons, checks, or bills of exchange drawn or made in payment of any such interest or dividends (not payable in the United States), and any person who shall obtain payment (not in the United States) in behalf of another of such dividends and interest by means of coupons, checks, or bills of exchange, and also any dealer in such coupons who shall purchase the same for any such dividends or interest (not payable in the United States), otherwise than from a banker or another dealer in such coupons; but in each case the benefit of the exemption and the deduction allowable under this section may be had by complying with the foregoing provisions of this paragraph.

Nothing in this section shall be construed to release a taxable person from liability for income tax.

The tax herein imposed upon annual gains, profits, and income not falling under the foregoing and not returned and paid by virtue of the foregoing shall be assessed by personal return. Any person for whom return has been made and the tax paid, or to be paid as aforesaid, shall not be required to make a return unless such person has other net income, but only one deduction of \$4,000 shall be made in the case of any such person.

F. That if any person, corporation, joint-stock company, association, or insurance company liable to make the return or pay the tax aforesaid shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, such person shall be liable to a penalty not exceeding \$500. Any person required by law to make, render, sign, or verify any return who makes any false or fraudulent return or statement with intent to defeat or evade the assessment required by this section to be made shall be guilty of a misdemeanor, and shall be fined not exceeding \$1,000 or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution.

G. That the normal tax hereinbefore imposed upon individuals likewise shall be levied, assessed, and paid annually upon the entire net income arising or accruing from all sources during the preceding calendar year to every corporation, joint-stock company or association, and every insurance company, organized in the United States, no matter how created or organized, but not including partnerships; but if organized, authorized, or existing under the laws of any foreign country, upon the amount of net income arising or accruing by it from business transacted and capital invested within the United States during such year: *Provided, however*, That nothing in this section shall apply to labor, agricultural, or horticultural organizations, or to mutual savings banks not having a capital stock represented by shares, or to fraternal beneficiary societies, orders, or associations operating under the lodge system, and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members, nor to domestic building and loan associations, nor to cemetery companies, organized and operated exclusively for the mutual benefit of their members, nor to any corporation or association organized and operated exclusively for religious, charitable, or educational purposes, no part of the net income of which inures to the benefit of any private stockholder or individual.

Second. Such net income shall be ascertained by deducting from the gross amount of the income of such corporation, joint-stock company or association, or insurance company, received within the year from all sources, (first) all the ordinary and necessary expenses paid within the year out of income in the maintenance and operation of its business and properties, including rentals or other payments required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation by use, wear and tear of property, if any; and in the case of mines an allowance for depletion of ores and all other natural deposits on the basis of their actual original cost in cash or the equivalent of cash; and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: *Provided further*, That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves; (third) interest accrued and paid within the year on its indebtedness to an amount of such indebtedness not exceeding its paid-up capital stock outstanding at the close of the year, or if no capital stock, the capital employed in the business at the close of the year: *Provided*, That in the case of bonds or other indebtedness, which have been issued with a guaranty that the interest payable thereon shall be free from taxation, no deduction for the payment of the tax herein imposed shall be allowed; and in the case of a bank, banking association, or trust company, interest paid within the year on deposits: (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory, or Government of any foreign country, as a condition to carry on business therein: *Provided*, That in the case of a corporation, joint-stock company or association, or insurance company, organized, authorized, or existing under the laws of any foreign country, such net income shall be ascertained by deducting from the gross amount of its income received within the year from business transacted and capital invested within the United States (first) all the ordinary and necessary expenses actually paid within the year out of earnings in the maintenance and operation of its business and property within the United

States, including rentals or other payments required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year in business conducted by it within the United States and not compensated by insurance or otherwise, including a reasonable allowance for depreciation by use, wear and tear of property, if any, and in the case of mines an allowance for depletion of ores and all other natural deposits on the basis of their actual original cost in cash or the equivalent of cash; and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: *Provided further*, That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves; (third) interest accrued and paid within the year on its indebtedness to an amount of such indebtedness not exceeding the proportion of its paid-up capital stock outstanding at the close of the year, or if no capital stock, the capital employed in the business at the close of the year which the gross amount of its income for the year from business transacted and capital invested within the United States bears to the gross amount of its income derived from all sources within and without the United States: *Provided*, That in the case of bonds or other indebtedness which have been issued with a guaranty that the interest payable thereon shall be free from taxation, no deduction for the payment of the tax herein imposed shall be allowed; (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof as a condition to carry on business therein. In the case of assessment insurance companies the actual deposit of sums with State or Territorial officers, pursuant to law, as additions to guarantee or reserve funds shall be treated as being payments required by law to reserve funds.

Third. The tax herein imposed shall be computed upon its entire net income for the year ending December 31, 1913, and for each calendar year thereafter: *Provided, however*, That any corporation, joint-stock company or association, or insurance company subject to this tax may designate the last day of any month in the year as the day of the closing of its fiscal year and shall be entitled to have the tax payable by it computed upon the basis of the net income ascertained as herein provided for the year ending on the day so designated in the year preceding the date of assessment instead of upon the basis of the net income for the calendar year preceding the date of assessment; and it shall give notice of the day it has thus designated as the closing of its fiscal year to the collector of the district in which its principal business office is located at any time not less than 30 days prior to the date upon which its annual return shall be filed. All corporations, joint-stock companies or associations, and insurance companies subject to the tax herein imposed, computing taxes upon the income of the calendar year, shall, on or before the 1st day of March, 1914, and the 1st day of March in each year thereafter, and all corporations, joint-stock companies or associations, and insurance companies, computing taxes upon the income of a fiscal year which it may designate in the manner hereinbefore provided, shall render a like return within 60 days after the close of its said fiscal year, and within 60 days after the close of its fiscal year in each year thereafter, or in the case of a corporation, joint-stock company or association, or insurance company, organized or existing under the laws of a foreign country, in the place where its principal business is located within the United States, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, shall render a true and accurate return under oath or affirmation of its president, vice president, or other principal officer, and its treasurer or assistant treasurer, to the collector of internal revenue for the district in which it has its principal place of business, setting forth (1) the total amount of its paid-up capital stock outstanding, or if no capital stock, its capital employed in business at the close of the year; (2) the total amount of its bonded and other indebtedness at the close of the year; (3) the gross amount of its income, received during such year from all sources, and if organized under the laws of a foreign country the gross amount of its income received within the year from business transacted and capital invested within the United States; (4) the total amount of all its ordinary and necessary expenses paid out of earnings in the maintenance and operation of the business and properties of such corporation, joint-stock company or association, or insurance company within the year, stating separately all rentals or other payments required to be made as a condition to the continued use or possession of property, and if organized under the laws of a foreign country the amount so paid in the maintenance and operation of its business within the United States; (5) the total amount of all losses actually sustained during the year and not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: *Provided further*, That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves; and in case of a corporation, joint-stock company or association, or insurance company, organized under the laws of a foreign country, all losses actually sustained by it during the year in business conducted by it within the United States, not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: *Provided further*, That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves; (6) the amount of interest accrued and paid within the year on its bonded or other indebtedness not exceeding its paid-up capital stock, outstanding at the close of the year, or if no capital stock, the amount of interest paid within the year on an amount of indebtedness not exceeding the amount of capital em-

ployed in the business at the close of the year, and in the case of a bank, banking association, or trust company, stating separately all interest paid by it within the year on deposits; or in case of a corporation, joint-stock company or association, or insurance company, organized under the laws of a foreign country, interest so paid on its bonded or other indebtedness to an amount of such bonded or other indebtedness not exceeding the proportion of its paid-up capital stock outstanding at the close of the year, or if no capital stock, the amount of capital employed in the business at the close of the year, which the gross amount of its income for the year from business transacted and capital invested within the United States bears to the gross amount of its income derived from all sources within and without the United States; (7) the amount paid by it within the year for taxes imposed under the authority of the United States and separately the amount so paid by it for taxes imposed by the Government of any foreign country as a condition to carrying on business therein; (8) the net income of such corporation, joint-stock company or association, or insurance company, after making the deductions in this subsection authorized. All such returns shall as received be transmitted forthwith by the collector to the Commissioner of Internal Revenue.

All assessments shall be made and the several corporations, joint-stock companies or associations, and insurance companies shall be notified of the amount for which they are respectively liable on or before the 1st day of June of each successive year, and said assessment shall be paid on or before the 30th day of June: *Provided*, That every corporation, joint-stock company or association, and insurance company, computing taxes upon the income of the fiscal year which it may designate in the manner hereinbefore provided, shall pay the taxes due under its assessment within 120 days after the date upon which it is required to file its list or return of income for assessment; except in cases of refusal or neglect to make such return, and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, make a return upon information obtained as above provided for, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such corporation, joint-stock company or association, or insurance company immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the 30th day of June in any year, or after 120 days from the date on which the return of income is required to be made by the taxpayer, and for 10 days after notice and demand thereof by the collector, there shall be added the sum of 5 per cent on the amount of tax unpaid and interest at the rate of 1 per cent per month upon said tax from the time the same becomes due.

Fourth. When the assessment shall be made, as provided in this section, the returns, together with any corrections thereof which may have been made by the commissioner, shall be filed in the office of the Commissioner of Internal Revenue and shall constitute public records and be open to inspection as such: *Provided*, That any and all such returns shall be open to inspection only upon the order of the President, under rules and regulations to be prescribed by the Secretary of the Treasury and approved by the President.

If any of the corporations, joint-stock companies or associations, or insurance companies aforesaid, shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, or shall render a false or fraudulent return, such corporation, joint-stock company or association, or insurance company shall be liable to a penalty of not exceeding \$10,000.

H. That the word "State" or "United States" when used in this section shall be construed to include any Territory, Alaska, the District of Columbia, Porto Rico, and the Philippine Islands, when such construction is necessary to carry out its provisions.

J. That sections 3167, 3172, 3173, and 3176 of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

"Sec. 3167. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding \$1,000 or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employee of the United States he shall be dismissed from office and be incapable thereafter of holding any office under the Government.

"Sec. 3172. Every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

"Sec. 3173. It shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the 31st day of July in each year, in case of income tax on or before the 1st day of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: *Provided*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles, and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and

management as aforesaid, may be received as the list of such person: *Provided further*, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law within 10 days from the date of such note or memorandum, verified by oath or affirmation. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

"Sec. 3176. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the income, property, and objects liable to tax owned or possessed or under the care or management of such person or corporation, company or association, and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax, income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add 100 per cent to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add 50 per cent to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding 30 days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held prima facie good and sufficient for all legal purposes.

K. That it shall be the duty of every collector of internal revenue, to whom any payment of any taxes other than the tax represented by an adhesive stamp or other engraved stamp is made under the provisions of this section, to give to the person making such payment a full written or printed receipt, expressing the amount paid and the particular account for which such payment was made; and whenever such payment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor to justify him in withholding the amount therein expressed from his next payment to his creditor; but such creditor may, upon giving to his debtor a full written receipt, acknowledging the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

L. That jurisdiction is hereby conferred upon the district courts of the United States for the district within which any person summoned under this section to appear to testify or to produce books shall reside, to compel such attendance, production of books, and testimony by appropriate process.

M. That all administrative, special, and general provisions of law, including the laws in relation to the assessment, remission, collection, and refund of internal-revenue taxes not heretofore specifically repealed and not inconsistent with the provisions of this section, are hereby extended and made applicable to all the provisions of this section and to the tax herein imposed.

N. That the provisions of this section shall extend to Porto Rico and the Philippine Islands: *Provided*, That the administration of the law and the collection of the taxes imposed in Porto Rico and the Philippine Islands shall be by the appropriate internal-revenue officers of those governments, and all revenues collected in Porto Rico and the Philippine Islands thereunder shall accrue intact to the general governments thereof, respectively: *And provided further*, That the jurisdiction in this section conferred upon the district courts of the United States shall, so far as the Philippine Islands are concerned, be vested in the courts of the first instance of said islands: *And provided further*, That nothing in this section shall be held to exclude from the computation of the net income the compensation paid any official by the governments of Porto Rico and the Philippine Islands or the political subdivisions thereof.

SECTION III.

A. That the act entitled "An act to simplify the laws in relation to the collection of the revenues," approved June 10, 1890, as amended, be further amended to read as follows:

"B. That all merchandise imported into the United States shall, for the purpose of this act, be deemed and held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee. That for the purposes of this act bringing or causing merchandise to be brought within the territorial limits of the United States shall be construed to be an

attempt to enter or introduce the same into the commerce of the United States.

"C. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, or agreed to be purchased, in the currency actually paid, agreed upon, or to be paid therefor, shall contain a correct, complete, and detailed description of such merchandise and of the packages, wrappings, or other coverings containing it, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisal, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or price agreed upon, fixed, or determined, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or agreement of purchase, or by the duly authorized agent of such purchaser, seller, manufacturer, or owner.

"D. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consular officer of the United States of the consular district in which the merchandise was manufactured, or purchased, or contracted to be delivered from, or when purchases or agreements for purchase are made in several places, in the consular district where the merchandise is assembled for shipment, as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, seller, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, or agreement for purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, or agreed to be purchased, and the actual cost thereof, or price agreed upon, fixed, or determined, and of all charges thereon, as provided by this act; and that no discounts, rebates, or commissions are contained in the invoice but such as have been actually allowed thereon, and that all drawbacks or bounties received or to be received are shown therein; and when obtained in any other manner than by purchase, or agreement of purchase, the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon as provided by this act, and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, or agreed to be purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser, or agreed to be paid, fixed, or determined.

"E. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding \$100 in value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from which the same has been imported, which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath, touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding \$100 in value is made by a statement in the form of an invoice, the collector shall require a bond for the production of a duly certified invoice.

"F. That whenever merchandise imported into the United States is entered by invoice, a declaration upon a form to be prescribed by the Secretary of the Treasury, according to the nature of the case, shall be filed with the collector of the port at the time of entry by the owner, importer, consignee, or agent, which declaration so filed shall be duly signed by the owner, importer, consignee, or agent before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, under regulations to be prescribed by the Secretary of the Treasury: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel which should otherwise be embraced in said entry have not been received at the date of the entry the declaration may state the fact, and thereupon such merchandise, of which the invoices or bills of lading are not produced, shall not be included in such entry, but may be entered subsequently.

"G. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph F without reasonable cause to believe the truth of such statement, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable

cause to believe the truth of such statement, or shall be guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such person or persons shall upon conviction be fined for each offense a sum not exceeding \$5,000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

"H. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph F without reasonable cause to believe the truth of such statement, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties or any portion thereof, accruing upon the merchandise or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates.

"I. That the owner, consignee, or agent of any imported merchandise may, at the time when he shall make entry of such merchandise, but not after either the invoice or the merchandise has come under the observation of the appraiser, make such addition in the entry to or such deduction from the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise or lower the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of importer merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of 1 per cent of the total appraised value thereof for each 1 per cent that such appraised value exceeds the value declared in the entry: *Provided*, That the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the appraised value does not exceed the amount of duty that would be imposed if the appraised value did not exceed the entered value, and shall be limited to 75 per cent of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted nor payment thereof in any way avoided except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: *Provided*, That if the appraised value of any merchandise shall exceed the value declared in the entry by more than 75 per cent, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding other than a criminal prosecution that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *Provided further*, That all additional duties, penalties, or forfeitures applicable to merchandise entered by a duly certified invoice shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon an amount less than the entered value.

"J. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in paragraph L of this act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

"K. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

"L. That when the actual market value, as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture, such cost of production to include the cost of materials and of fabrication, and all general expenses to be estimated at not less than 10 per cent, covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than 8 nor more than 50 per cent upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisal at less than the total cost of production as thus ascertained. The actual market value or wholesale price, as defined by law, of any imported merchandise which is consigned for sale in the United States, or which is sold for exportation to the United States, and which is not actually sold or freely offered for sale in usual wholesale quantities in the open market of the country of exportation to all purchasers, shall not in any case be appraised at less than the wholesale price at which such or similar imported merchandise is actually sold or freely offered for sale in usual wholesale quantities in the United States in the open market, due allowance by deduction being made for estimated duties thereon, cost of transportation, insurance and other necessary expenses from the place of shipment to the place of delivery, and a commission not exceeding 6 per cent, if any has been paid or contracted to be paid on consigned goods, or a reasonable allowance for general expenses and profits (not to exceed 8 per cent) on purchased goods; and with reference to the appraisement of all imported merchandise, whether purchased or consigned, the Secretary of the Treasury is authorized and empowered to determine the existence or nonexistence of a foreign market, and such determination shall be binding and conclusive upon all persons and interests.

"M. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low, he may, within 60 days thereafter, appeal to reappraisal, which shall be made by one of the general appraisers, or if the importer, owner, agent, or consignee of such merchandise shall deem the appraisement thereof too high, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may within 10 days thereafter appeal for reappraisal by giving notice thereof to the collector in writing. Such appeal shall be deemed to be finally abandoned and waived unless within 2 days from the date of filing thereof the person who filed such notice shall deposit with the collector of customs a fee of \$1 with respect to each appraisement objected to. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the appeal in connection with which such fee was deposited shall be finally sustained, in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits. The decision of the general appraiser in cases of reappraisal shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall deem the reappraisal of the merchandise too high, and shall, within 5 days thereafter, give notice to the collector, in writing, of an appeal, or unless the collector shall deem the reappraisal of the merchandise too low, and shall within 10 days thereafter appeal for re-appraisal; in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of 9 general appraisers, to be by rule thereof duly assigned for determination. In such cases the general appraiser and boards of general appraisers shall proceed by all reasonable ways and means in their power to ascertain, estimate, and determine the dutiable value of the imported merchandise, and in so doing may exercise both judicial and inquisitorial functions. In such cases hearings may in the discretion of the general appraiser or Board of General Appraisers before whom the case is pending be open and in the presence of the importer or his attorney and any duly authorized representative of the Government, who may in like discretion examine and cross-examine all witnesses produced. The decision of the appraiser, or the person acting as such (in case where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or the single general appraiser in case of no appeal, or of the board of 3 general appraisers, in all reappraisal cases, shall be final and conclusive against all parties and shall not be subject to review in any manner for any cause in any tribunal or court, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of the duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law; and no reappraisal or re-reappraisal shall be considered invalid because of the absence of the merchandise or samples thereof before the officer or officers making the same.

"N. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, or upon merchandise on which duty shall have been assessed, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within 30 days after but not before such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within 15 days after the payment of such fees, charges, and exactions, if dissatisfied with such decision imposing a higher rate of duty, or a greater charge, fee, or exaction, than he shall claim to be legally payable, file a protest or

protests in writing with the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Each protest shall be limited to a single article or class of articles, and to a single entry or payment; and issues of classification shall not be joined with other issues in the same protest. Such protest shall be deemed to be finally abandoned and waived unless within 30 days from the date of filing thereof the person who filed such notice or protest shall have deposited with the collector of customs a fee of \$1 with respect to each protest. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the protest in connection with which such fee was deposited shall be finally sustained in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits.

"O. That upon such payment of duties, protest, and deposit of protest fee, the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of nine general appraisers, for due assignment and determination as provided by law; such determination shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such, who shall liquidate the entry accordingly, except in cases where an appeal shall be filed in the United States Court of Customs Appeals within the time and in the manner provided for by law.

"P. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of not less than \$20 nor more than \$500, to be summarily imposed by the collector or chief officer of customs in the customs collection district where the citation issued; and upon the report of such officer to the district court in the judicial district where such citation issued, the amount of such penalty shall be forthwith entered upon the docket of such court against the person so fined, and such entry shall have the full force and effect of a judgment of said court; and if such person be the owner, importer, or consignee, the appraisement which the Board of General Appraisers or local appraiser, or collector where there is no appraiser, may make of the merchandise shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or Board of General Appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited, or the value thereof may be recovered from him.

"Q. That all decisions of the general appraisers and of the boards of general appraisers respecting values and rates of duty shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the Board of General Appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they or he may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, a statement of the facts upon which the decision is based, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstracts shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

"R. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value shall be held to be the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities, and the price which the seller, shipper, or owner would have received, and was willing to receive, for such merchandise when sold in the ordinary course of trade in the usual wholesale quantities, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subjected if separately imported. That the words 'value' or 'actual market value,' or 'wholesale price,' whenever used in this act, or in any law relating to the appraisement of imported merchandise, shall be construed to be the actual market value or wholesale price of such, or similar merchandise comparable in value therewith, as defined in this act.

"S. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: Provided, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

"T. That in all suits or informations brought, where any seizure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant, and in all actions or proceedings for the recovery of the value of merchandise imported contrary to any act providing for or regulating the collection of duties on imports or tonnage, the burden of proof shall be upon the defendant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

"U. That if any person, persons, corporations, or other bodies selling, shipping, consigning, or manufacturing merchandise exported to the United States shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, when so requested to do, any or all of his books, records, or accounts pertaining to the value or classification of such merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues to exclude from entry any and all merchandise sold, shipped, consigned, or manufactured by such person, persons, corporations, or other bodies and imported into the United States.

"V. That if any person, persons, corporations, or other bodies engaged in the importation of merchandise into the United States or engaged in dealing with such imported merchandise shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, upon request so to do from the chief officer of customs at the port where such merchandise is entered, any or all of his books, records, or accounts pertaining to the value or classification of any such imported merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues, to exclude from entry any and all merchandise consigned or shipped, or intended for delivery, to such person, persons, corporations, or other bodies so failing or refusing.

"W. That there shall be established in each of the consulates of the United States a registry of commissionaires or purchasing agents; that no person shall be permitted to register as such except upon some affirmative showing of his agency by affidavit indicating the scope of such agency, the parties thereto, the duration, the merchandise to which it relates, the terms and conditions of its exercise, and the commissions involved, the truth of each of which affidavits shall be verified by investigation of the consul before registration is permitted; no such registration shall be permitted unless the agency is operative in the open market exclusively and the commissions provided for are the usual and ordinary commissions prevalent in the trade. Each invoice in which an item of commission appears covering merchandise shipped from any consular district where such registry has been established shall have included in the certificate of the consul a statement that the party claiming in the invoice to be the agent of the purchaser appears on the registry of the consulate as such, and in the absence of such certificate no officer shall allow as nondutiable any item of commission appearing on such invoice or claimed on behalf of any importer.

"No consular officer shall certify any invoice unless he is satisfied that the person making oath thereto is the person he represents himself to be and that he is a credible person and that the statements made under such oath are true, and he shall thereupon, by his certificate, state that the person is the person he represents himself to be, is a credible person, and he believes the statements made in his oath to be true. No consular officer shall certify to the truth of the values stated in any invoice.

"X. That where merchandise purchased or manufactured in different consular districts in the same country is assembled for shipment and embraced in a single invoice and consigned at the shipping point, such invoice shall have attached thereto the original bills or invoices or statements in the nature of such, showing the prices actually paid, contracted to be paid, fixed, or determined, and in connection with each such purchase or consignment the invoice shall state all charges and expenses as provided in paragraph R of this act.

"Y. No allowance shall be made in the estimation and liquidation of duties for shortage or nonimportation caused by decay, destruction, or injury to fruit or other perishable articles imported into the United States whereby their commercial value has been destroyed, unless under regulations prescribed by the Secretary of the Treasury. Proof to ascertain such destruction or nonimportation shall be lodged with the collector of customs of the port where such merchandise has been landed, or the person acting as such, within 10 days after the landing of such merchandise. The provisions hereof shall apply whether or not the merchandise has been entered, and whether or not the duties have been paid or secured to be paid, and whether or not a permit of delivery has been granted to the owner or consignee. Nor shall any allowance be made for damage, but the importers may within 10 days after entry abandon to the United States all or any portion of goods, wares, or merchandise of every description included in any invoice and be relieved from the payment of duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to 10 per cent or more of the total value or quantity of the invoice. The right of abandonment herein provided for may be exercised whether the goods, wares, or merchandise have been damaged or not, or whether or not the same have any commercial value: *Provided further*, That section 2899 of the Revised Statutes, relating to the return of packages unopened for appraisement, shall in no wise prohibit the right of importers to make all needful examinations to determine whether the right to abandon accrues, or whether by reason of total destruction there is a nonimportation in whole or in part. All merchandise abandoned to the Government by the importers shall be delivered by the importers thereof at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importers to comply with the direction of the collector or the chief officer of customs, as the case may be, the abandoned merchandise shall be disposed of by the customs authorities under such regulations as the Secretary of the Treasury may prescribe, at the expense of such importers. Where imported fruit or perishable goods have been condemned at the port of original entry within 10 days after landing, by health officers or other legally constituted authorities, the importers or their agents shall, within 24 hours after such condemnation, lodge with the collector, or the person acting as collector, of said port, notice thereof in writing, together with an invoice description and the quantity of the articles condemned, their location, and the name of the vessel in which imported. Upon receipt of said notice the collector, or person acting as collector, shall at once cause an investigation and a report to be made in writing by at least two customs officers touching the identity and quantity of fruit or perishable goods condemned, and unless proof to ascertain the shortage or nonimportation of fruit or perishable goods shall have been lodged as herein required, or if the importer or his agent fails to notify the collector of such condemnation proceedings as herein provided, proof of such shortage or nonimportation shall not be deemed established and

no allowance shall be made in the liquidation of duties chargeable thereon.

"Z. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

"AA. That from and after the taking effect of this act, no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers.

"BB. That any person who shall give, or offer to give, or promise to give, any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or of the liquidation of the entry thereof, or shall by threats or demands or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding \$2,000, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not done with an unlawful intention.

"CC. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or liquidation of the entry thereof, on conviction thereof shall be fined not exceeding \$5,000, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court; and evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

"DD. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe."

SECTION IV.

A. That for the purpose of readjusting the present duties on importations into the United States and at the same time to encourage the export trade of this country, the President of the United States is authorized and empowered to negotiate trade agreements with foreign nations wherein mutual concessions are made looking toward freer trade relations and further reciprocal expansion of trade and commerce: *Provided, however*, That said trade agreements before becoming operative shall be submitted to the Congress of the United States for ratification or rejection.

B. That nothing in this act contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on the 11th day of December, 1902, or the provisions of the act of Congress heretofore passed for the execution of the same.

C. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided*, That all articles, the growth or product of or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 50 per cent of their total value, or 20 per cent in case of manufactures of tobacco, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: *Provided, however*, That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further*, That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof, under a through bill of lading, from the country of origin to the country of destination: *Provided*, That direct shipment shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however*, That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as

the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided*, That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further*, That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands; and such articles, goods, wares, or merchandise going into the Philippine Islands from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United States: *And provided further*, That in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise imported into the Philippine Islands from countries other than the United States, the internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein, from the United States: *And provided further*, That from and after the passage of this act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the insular treasury: *And provided further*, That section 13 of "An act to raise revenue for the Philippine Islands, and for other purposes," approved August 5, 1909, is hereby repealed.

D. That articles, goods, wares, or merchandise going into Porto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of the United States.

E. That whenever any country, dependency, colony, province, or other political subdivision of government shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, colony, province, or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, there shall be levied, and paid, in all such cases, in addition to the duties otherwise imposed by this act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

F. Subsection 1. That all articles of foreign manufacture or production, which are capable of being marked, stamped, branded, or labeled, without injury, shall be marked, stamped, branded or labeled in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements so as to indicate the country of origin. Said marking, stamping, branding, or labeling shall be as nearly indelible and permanent as the nature of the article will permit.

All packages containing imported articles shall be marked, stamped, branded, or labeled so as to indicate legibly and plainly, in English words, the country of origin and the quantity of their contents, and until marked in accordance with the directions prescribed in this section no articles or packages shall be delivered to the importer.

Should any article or package of imported merchandise be marked, stamped, branded, or labeled so as not accurately to indicate the quantity, number, or measurement actually contained in such article or package, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provision.

F. Subsection 2. If any person shall fraudulently violate any of the provisions of this act relating to the marking, stamping, branding, or labeling of any imported articles or packages; or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined in any sum not exceeding \$5,000, or be imprisoned for any time not exceeding one year, or both.

G. Subsection 1. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this subsection.

G. Subsection 2. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine

of not more than \$5,000, or by imprisonment at hard labor for not more than 10 years, or both.

G. Subsection 3. That any circuit or district judge of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

H. Subsection 1. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States and to such officers or agents of the United States in foreign countries as he shall judge necessary.

H. Subsection 2. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding \$500, or imprisoned not exceeding one year, or both, in the discretion of the court.

I. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

J. Subsection 1. That a discriminating duty of 10 per cent ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention or act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise imported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

J. Subsection 2. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

J. Subsection 3. That the preceding subsection shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

J. Subsection 4. That machinery or other articles to be altered or repaired, molders' patterns for use in the manufacture of castings intended to be and actually exported within six months from the date of importation thereof, commercial travelers' samples solely for use in taking orders for merchandise, articles intended solely for experimental purposes, and automobiles, motor cycles, bicycles, aeroplanes, airships, balloons, motor boats, racing shells, teams, and saddle horses, and similar vehicles and craft brought temporarily into the United States by nonresidents for touring purposes or for the purpose of taking part in races or other specific contests, may be admitted without the payment of duty under bond for their exportation within six months from the date of importation and under such regulations and subject to such conditions as the Secretary of the Treasury may prescribe: *Provided*, That no article shall be entitled to entry under this section that is intended for sale or which is imported for sale on approval.

J. Subsection 5. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign or domestic trade, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon.

J. Subsection 6. That all articles of foreign production needed for the repair of American vessels may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

J. Subsection 7. That a discount of 5 per cent on all duties imposed by this act shall be allowed on such goods, wares, and merchandise as shall be imported in vessels admitted to registration under the laws of the United States.

K. The privilege of purchasing supplies from public warehouses, free of duty, and from bonded manufacturing warehouses, free of duty or of internal-revenue tax, as the case may be, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privileges toward the vessels of war of the United States in its ports.

L. That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its

limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

M. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class 6: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses, or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or lading for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: *Provided*, That the waste material or by-products incident to the processes of manufacture in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected, by law, if such waste or by-products were imported from a foreign country. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

The provisions of Revised Statutes 3433 shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this act and to the merchandise conveyed therein.

N. That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon and there smelted or refined, or both, together with other ores or crude metals of home or foreign production: *Provided*, That the several charges against such bonds may be canceled upon the exportation or delivery to a bonded manufacturing warehouse, established under section M of this section, of the actual amount of metal produced from the smelting or refining, or both, of such ores or crude metals: *And provided further*, That said metal may be withdrawn for domestic consumption or transferred to a bonded customs warehouse and withdrawn therefrom upon the payment of the duties chargeable against it in that condition: *Provided further*, That all labor performed and services rendered pursuant to this section shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer: *Provided further*, That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury.

O. That upon the exportation of articles manufactured or produced in the United States by the use of imported merchandise or materials upon which customs duties have been paid, the full amount of such duties paid upon the quantity of materials used in the manufacture or production of the exported product shall be refunded as drawback, less 1 per cent of such duties: *Provided*, That where a principal product and a by-product result from the manipulation of imported material and only the by-product is exported, the proportion of the drawback distributed to such by-product shall not exceed the duty assessable under this act on a similar by-product of foreign origin if imported into the United States. Where no duty is assessable upon the importation of a corresponding by-product, no drawback shall be payable on such by-product produced from the imported material; if, however, the principal product is exported, then on the exportation thereof there shall be refunded as drawback the whole of the duty paid on the imported material used in the production of both the principal and the by-product, less 1 per cent, as hereinbefore provided: *Provided further*, That when the articles exported are manufactured in part from domestic materials, the imported materials or the parts of the articles manufactured from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used

in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

That on the exportation of flavoring extracts, medicinal or toilet preparations (including perfumery) hereafter manufactured or produced in the United States in part from domestic alcohol on which an internal-revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used: *Provided*, That no other than domestic tax-paid alcohol shall have been used in the manufacture or production of such preparations. Such drawback shall be determined and paid under such rules and regulations, and upon the filing of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation, as the Secretary of the Treasury shall prescribe.

That the provisions of this section shall apply to materials used in the construction and equipment of vessels built for foreign account and ownership, or for the government of any foreign country, notwithstanding that such vessels may not within the strict meaning of the term be articles exported.

P. That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury.

Q. That on and after the day when this act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this act and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

R. That whenever articles are exported to the United States of a class or kind made or produced in the United States, if the export or actual selling price to an importer in the United States, or the price at which such goods are consigned is less than the fair market value of the same article when sold for home consumption in the usual and ordinary course in the country whence exported to the United States at the time of its exportation to the United States, there shall, in addition to the duties otherwise established, be levied, collected, and paid on such article on its importation into the United States a special duty (or dumping duty) equal to the difference between the said export or actual selling price of the article for export or the price at which such goods are consigned, and the said fair market value thereof for home consumption, provided that the said special duty shall not exceed 15 per cent ad valorem in any case and that goods whereon the duties otherwise established are equal to 50 per cent ad valorem shall be exempt from such special duty.

"Export price" or "selling price" or "price at which such goods are consigned" in this section shall be held to mean and include the exporter's price for the goods, exclusive of all charges thereon after their shipment from the place whence exported directly to the United States.

The Secretary of the Treasury shall make such rules and regulations as are necessary for the carrying out of the provisions of this section and for the enforcement thereof.

S. That the President shall cause to be ascertained each year the amount of imports and exports of the articles enumerated in the various paragraphs in section 1 of this act and cause an estimate to be made of the amount of the domestic production and consumption of said articles, and where it is ascertained that the imports under any paragraph amount to less than 5 per cent of the domestic consumption of the articles enumerated he shall advise the Congress as to the facts and his conclusions by special message.

T. That, except as hereinafter provided, sections 1 to 42, both inclusive, of an act entitled "An act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," approved August 5, 1909, and all acts and parts of acts inconsistent with the provisions of this act, are hereby repealed: *Provided*, That nothing in this act shall be construed to repeal or in any manner affect the following numbered sections of the aforesaid act approved August 5, 1909, viz: Subsection 29 of section 28 and subsequent provisions relating to the establishment and continuance of a customs court; subsection 30 of section 28, providing for additional attorneys; subsection 12 of section 28 and subsequent provisions, establishing a Board of General Appraisers of merchandise; sections 30, 31, 32, 33, and 35, imposing an internal-revenue tax upon tobacco; section 36, providing for a tonnage duty; section 39, authorizing the Secretary of the Treasury to borrow on the credit of the United States to defray expenditures on account of the Panama Canal; section 40, authorizing the Secretary of the Treasury to borrow to meet public expenditures: *Provided further*, That all excise taxes upon corporations imposed by section 38 that have accrued or have been imposed for the year ending December 31, 1912 shall be returned, assessed, and collected in the same manner and under the same provisions, liens, and penalties as if section 38 continued in full force and effect; but the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil case before the said repeal or modification; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this act under any statute embraced in or changed, modified, or repealed by this act may be prosecuted or punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prose-

cution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

U. That unless otherwise herein specially provided, this act shall take effect on the day following its passage.

Mr. SIMMONS. I now ask unanimous consent for the present consideration of the resolution which I have sent to the desk.

The VICE PRESIDENT. The Secretary will read the resolution submitted by the Senator from North Carolina.

The Secretary read as follows:

Resolved, That 5,000 copies of H. R. 3321, "An act to reduce tariff duties and to provide revenue for the Government, and for other purposes," be printed for the use of the Senate folding room.

Mr. SMOOT. Mr. President, I simply want to call the Senator's attention to the fact that, if that resolution be passed, it will be sent back by the Public Printer, because it will cost more than \$500 to print that number of copies of the bill. I know that 2,175 copies of the tariff bill cost \$500 to print, because they have been printed for the other House. If the resolution is passed, the Printing Office will not be able to print the number of copies suggested, as the work would cost more than \$500.

Mr. SIMMONS. In the light of the information given by the Senator from Utah, I will change the resolution so as to read "2,000 copies."

Mr. SMOOT. The Senator can make the number 2,150, if he desires, but 2,000 will be all right.

Mr. SIMMONS. I will make the number 2,000.

The VICE PRESIDENT. The resolution will be so modified. The question is on agreeing to the resolution as modified.

The resolution as modified was agreed to.

Mr. WILLIAMS. Mr. President—

The VICE PRESIDENT. The Senator from Mississippi still has the floor.

Mr. WILLIAMS. I now move that the Senate adjourn.

Mr. CLARKE of Arkansas. I desire to make a parliamentary inquiry. The Chair made the announcement that the Senator from Mississippi "still has the floor." There would have been no possible objection to the announcement of the Chair that the Senator from Mississippi had the floor, but I protest against any Senator taking the floor and doling it out to other Senators. There is no rule under which that can be done. It is a practice that can be abused, and it is one that has been repudiated by the Senate. On this particular occasion I shall not press the matter, but I do intend to insist that that shall not happen any more. A Senator has no such right.

The VICE PRESIDENT. The Chair is informed that the Senator from Arkansas is right.

Mr. WILLIAMS. In this particular case I obtained the floor to move an adjournment, and yielded to the Senator from North Carolina [Mr. SIMMONS].

Mr. CLARKE of Arkansas. A Senator has no right to farm out the time under our code of rules here.

Mr. WILLIAMS. I merely yielded.

The VICE PRESIDENT. The Chair will announce, for the benefit of the Senator from Arkansas, that he has been informed by those who know that the statement of the Senator from Arkansas is correct, and that no Senator can farm out the floor.

Mr. CLARKE of Arkansas. Of course that is right.

Mr. WILLIAMS. I was not farming out the floor. I simply yielded to an interruption.

Mr. CLARKE of Arkansas. The Senator had no right to yield, and when he yielded he went off the floor. He had no right to dole it out to anybody.

Mr. WILLIAMS. I now move that the Senate adjourn.

The VICE PRESIDENT. The question is on the motion of the Senator from Mississippi.

Mr. NORRIS. A parliamentary inquiry, Mr. President.

Mr. JAMES. Mr. President—

Mr. GALLINGER. The motion is not debatable.

The VICE PRESIDENT. The Senator from Nebraska will state his parliamentary inquiry.

VALORIZATION OF COFFEE.

Mr. NORRIS. At the last session of the Senate I announced that immediately upon the close of the morning business to-day I desired to address the Senate upon the reply of the Attorney General to Senate resolution 58. I will say I have not been permitted to do that because other matters have intervened. In case I desire, as I do, at the conclusion of the morning business or the unfinished business at the next session, to address myself to that subject, is it necessary to make that announcement again now?

The VICE PRESIDENT. It is.

Mr. NORRIS. Then, I desire to give that notice now.

Mr. WILLIAMS. Mr. President, I ask for the regular order.

Mr. JAMES. Mr. President—

Mr. WILLIAMS. A motion to adjourn has been made, and that motion is not debatable.

The VICE PRESIDENT. The question is upon the motion of the Senator from Mississippi that the Senate adjourn. [Putting the question.] The yeas seem to have it, and the motion is lost.

Mr. WILLIAMS. I ask for a division.

The Senate refused to adjourn, there being, on a division—ayes 5, yeas 45.

EXECUTIVE SESSION.

Mr. BACON. I move that the Senate proceed to the consideration of executive business.

Mr. WILLIAMS. Mr. President, a parliamentary inquiry. Was the presence of a quorum disclosed?

The VICE PRESIDENT. The Chair takes the figures as given to him by the Secretary. The Chair refuses to act as a counting official.

Mr. BACON. I call for the regular order.

Mr. WILLIAMS. I mean, was the presence of a quorum disclosed on the figures given by the Secretary?

The VICE PRESIDENT. Fifty Senators responded to the call for a division.

Mr. WILLIAMS. That was all of my parliamentary inquiry.

The VICE PRESIDENT. The question is on the motion of the Senator from Georgia [Mr. BACON] that the Senate proceed to the consideration of executive business.

The motion was agreed to, and the Senate proceeded to the consideration of executive business. After 14 minutes spent in executive session the doors were reopened, and (at 5 o'clock and 56 minutes p. m.) the Senate adjourned until Tuesday, May 13, 1913, at 2 o'clock p. m.

NOMINATIONS.

Executive nominations received by the Senate May 9, 1913.

COLLECTOR OF INTERNAL REVENUE.

Louis Murphy, of Iowa, to be collector of internal revenue for the third district of Iowa, in place of Michael J. Tobin, superseded.

COLLECTOR OF CUSTOMS.

John Purroy Mitchel, of New York, to be collector of customs for the district of New York, in the State of New York, in place of William Loeb, jr., resigned.

CONFIRMATIONS.

Executive nominations confirmed by the Senate May 9, 1913.

PROMOTIONS IN THE NAVY.

Capt. Robert S. Griffin to be engineer in chief and Chief of the Bureau of Steam Engineering, with the rank of rear admiral.

Commander Victor Blue to be Chief of the Bureau of Navigation, with the rank of rear admiral.

Lieut. Charles P. Huff to be lieutenant commander.

Paymaster John H. Merriam to be pay inspector.

Boatswain William Fremgen to be chief boatswain.

TO BE CHIEF CARPENTERS.

Robert Morgan.

James P. Shovlin.

John A. Price.

Alfred R. Hughes.

James L. Jones.

APPOINTMENTS IN THE NAVY.

Lloyd Noland to be assistant surgeon, Medical Reserve Corps.
Milton J. Rosenau to be assistant surgeon, Medical Reserve Corps.

George A. Stowell to be second lieutenant, Marine Corps.

COLLECTOR OF INTERNAL REVENUE.

Ben Marshall to be collector of internal revenue for the seventh district of Kentucky.

RECEIVER OF PUBLIC MONEYS.

Mrs. Annie G. Rogers to be receiver of public moneys at Leadville, Colo.

REGISTER OF THE LAND OFFICE.

H. Frank Woodcock to be register of the land office at The Dalles, Oreg.

POSTMASTERS.

ALASKA.

Minnie E. Swineford, Ketchikan.

GEORGIA.

B. T. Baker, Woodbury.

KENTUCKY.

Cleo W. Brown, Mount Vernon.
Charles M. Griffith, Russellville.
Orrin Derby Todd, Shelbyville.
John C. Carrithers, Taylorsville.
Ernest W. McClure, Leitchfield.

SOUTH DAKOTA.

G. C. Knickerbocker, Eureka.

TENNESSEE.

Clarence W. Moore, Smithville.
Charles E. Rodes, Manchester.
William Brewer, Woodbury.
J. R. Brown, Cleveland.

WITHDRAWALS.

Executive nominations withdrawn from the Senate May 9, 1913.

COLLECTOR OF INTERNAL REVENUE.

Louis W. Murphy, of Iowa, to be collector of internal revenue for the third district of Iowa, in place of Michael J. Tobin, superseded, is hereby withdrawn because of error in name.

COLLECTOR OF CUSTOMS.

John Purroy Mitchel, of New York, to be collector of customs for the district of New York, in the State of New York, in place of William Loeb, jr., resigned, is hereby withdrawn because of error in spelling name.

HOUSE OF REPRESENTATIVES.

FRIDAY, May 9, 1913.

The House met at 11 o'clock a. m.

The Chaplain, Rev. Henry N. Couden, D. D., offered the following prayer:

For all the tokens of Thy care, O God our Father, which come to us in sunshine and shadow, joy and sorrow, hope and disappointment, faith and doubt, victory and defeat, we thank Thee, and most earnestly pray that they may have their perfect work, fitting us for the now and the then, the here and the there, in the great fields of endeavor which wait on us; that we may grow day by day into the likeness of our Maker after the similitude of the Master. Amen.

THE JOURNAL.

The Journal of the proceedings of yesterday was read.

The SPEAKER. If there be no objection, the Journal will be considered as approved.

Mr. PAYNE. Mr. Speaker, reserving the right to object, I want to call attention to what I think is an error in the Journal. The recital is that I offered a motion to recommit, and then the next recital is that the gentleman from Kansas [Mr. MURDOCK] offered a substitute, and next that the gentleman from Alabama [Mr. UNDERWOOD] raised the point of order against my original motion, and that after discussion the point of order was sustained. Then the Journal does not show that I offered another motion to recommit, which was finally received and acted upon by the House without any point of order. That is omitted entirely, and the recital is that the vote was taken on the substitute offered by the gentleman from Kansas, and then that the vote was taken on my original motion. In other words, reference to my motion to recommit, on which the vote was taken, is entirely omitted from the Journal.

The second motion to recommit not having been read in the House, the text of that motion was omitted from the RECORD, although the RECORD correctly recites the fact that my second motion to recommit was made. I think the error in the Journal occurs in that way.

The SPEAKER. The gentleman states the matter correctly. The way it occurred was this: The gentleman from New York first offered a motion to recommit, which the Chair ruled out of order. The gentleman from Kansas [Mr. MURDOCK] never did offer any substitute or amendment to that motion. After that motion of the gentleman from New York was disposed of by the vote taken on the appeal, and so forth, then the gentleman from New York [Mr. PAYNE] offered a second motion to recommit with instructions, the instructions being identical with those in the motion which was ruled out of order, except that the second motion left out the proposition about the tariff commission or board, whichever it is. When the gentleman from New York [Mr. PAYNE] offered that second motion to recommit the gentleman from Kansas [Mr. MURDOCK] offered his substi-

tute, and the vote was taken on the motion of the gentleman from Kansas [Mr. MURDOCK]. He demanded a division, and there was a division. Then he demanded the yeas and nays, but did not muster enough Members to get the yeas and nays. Then the vote was taken on the second motion of the gentleman from New York [Mr. PAYNE].

Mr. MANN. I suggest that the Journal ought to show in full the two motions offered by the gentleman from New York.

The SPEAKER. Of course.

Mr. MURDOCK. The RECORD does not show the text of the two motions to recommit.

Mr. PAYNE. It does not print in full the second motion that I made. It states that I made the motion.

The SPEAKER. Of course, that part of the Journal is made up from the RECORD, and if the RECORD did not contain it the Journal would not contain it. For the benefit of those who come after us, both the Journal and RECORD should be corrected in that respect. It ought to be set out in full as it actually was, and both corrections will be made.

SWEARING IN OF A MEMBER.

Mr. FINLEY. Mr. Speaker, my colleague, Representative Elect RICHARD S. WHALEY, from the first District of South Carolina, is present, and his credentials are on file. I wish to present him to take the oath of office.

The SPEAKER. Where are the credentials?

Mr. FINLEY. Mr. Speaker, I understand his credentials have been sent to the Clerk of the House.

Mr. MANN. The credentials not being at the desk, let me ask the gentleman from South Carolina, is there any contest?

Mr. FINLEY. None at all; not a vote against him.

Mr. MANN. I do not object to his being sworn in.

Mr. WHALEY appeared at the bar of the House and took the oath of office.

CHARLES C. GLOVER.

Mr. DAVIS of West Virginia. Mr. Speaker, I offer a privileged resolution, which I send to the Clerk's desk.

The SPEAKER. The gentleman from West Virginia offers a privileged resolution, which will be read by the Clerk.

The Clerk read as follows:

House resolution 99.

Resolved, That the Speaker do issue his warrant directed to the Sergeant at Arms commanding him to take in custody wherever to be found the body of Charles C. Glover, of the city of Washington, in the District of Columbia, and the same in custody to keep, and that the said Charles C. Glover be forthwith brought to the bar of the House of Representatives on this the 9th day of May, 1913, to answer the charge that he, on Friday, April 18, 1913, in the city of Washington, D. C., committed an assault upon the person of Representative THURUS W. SIMS, a Representative in the Sixty-third Congress from the State of Tennessee, because of words spoken by the said Representative SIMS in debate on the floor of the House of Representatives while the House was in regular session during the Sixty-second Congress, and that in committing said assault Charles C. Glover has been guilty of a breach of the privileges and a contempt of the House of Representatives; and that the said Charles C. Glover be furnished with a copy of this resolution and a copy of the report of the select committee of the House of Representatives appointed to investigate the charge made against him in the House of Representatives.

Mr. DAVIS of West Virginia. Mr. Speaker, before proceeding to discuss the resolution I should be glad if we could agree on some time for debate. I would like to inquire if it is anticipated that the resolution will be opposed?

Mr. MANN. I understand, Mr. Speaker, that the gentleman from Kansas [Mr. CAMPBELL] desires for himself one hour in opposition to the resolution. Whether there are other gentlemen who desire to be heard upon it on this side of the House at present I am not informed.

Mr. DAVIS of West Virginia. I will ask the gentleman from Kansas if he is advised that there are others in sympathy with him who desire to speak?

Mr. CAMPBELL. I am not advised as to whether anyone else will participate in the discussion against the adoption of the resolution or not. I have not talked with anyone who has expressed an intention of doing so, although many Members have stated that they might get into the discussion if an opportunity was offered.

Mr. DAVIS of West Virginia. How much time does the gentleman from Kansas desire?

Mr. CAMPBELL. I should like the privilege of an hour. Whether I shall occupy all the time or not I do not know.

Mr. MANN. How much time does the gentleman from West Virginia think will be required by those in favor of the resolution?

Mr. DAVIS of West Virginia. I am advised, Mr. Speaker, that probably three hours will be consumed by those who desire to speak in favor of the resolution.

Mr. CAMPBELL. Then I would suggest that the matter be left open as to those who oppose the resolution. I think the